

INFORMATION FOR SOFTWARE DEVELOPERS

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SECTION 1: INTRODUCTION

The Missouri Department of Revenue (MODOR) accepts electronically filed Individual Income Tax returns. This program is in conjunction with the Internal Revenue Service's (IRS) existing Electronic Filing System.

The Missouri return will be transmitted to the IRS with the taxpayer's federal data. The MODOR will then retrieve the State information from the IRS.

The purpose of this guide is to assist the software developer in preparing the tax data for electronic filing. Other publications from the MODOR and the IRS will explain the policies and procedures that will be a part of this program.

File specifications, layouts, and testing procedures follow the standards defined by the NACTP (National Association of Computerized Tax Processors). Developers who are not members of the NACTP are encouraged to review these standards. More information is available at: http://www.nactp.org/.

SECTION 2: OVERVIEW OF 2004 CHANGES (*Please read carefully*)

All changes will have 'Yes' and the date of the change in the far left hand column. All changes within that section will be bolded.

- 1. 061704 Missouri will participate in the Fed/State Acknowledgment program. State acknowledgments will be transmitted by Missouri to IRS through the EMS (Electronic Management System). Transmitters will be able to retrieve State acknowledgments in much the same way as Federal acknowledgments are retrieved. A record layout for the new 120 byte State acknowledgment is included in this publication. Note that the record layouts are provided as a courtesy to transmitters. Missouri will produce this file and transmit to the IRS. Transmitters will retrieve State acknowledgments using their IRS assigned ETIN (Electronic Transmitter Identification Number). Transmitters should be familiar with the Ack Key Record on Page 49 for obtaining information regarding transmitted returns.
- 2. 063004 Added code for new contributions to Field 305-27. The code in this field will determine the contribution made in Field 625.
- 3. 063004 Field 615 is now a No Entry Field.
- 4. 063004 Added new Field 625 for Charitable contribution.
- 5. 063004 Added code for new contributions to Field 305-28. The code in this field will determine the contribution made in Field 630.
- 6. 063004 Added new Field 630 for Charitable contribution.
- 7. 063004 Fields 635 through 670 re-numbered as No Entry Fields. The remaining fields in the record have been moved down.
- 8. 081704 Form MO-A (Page 26) Added Fields 140, 145, and 150 as No Entry Fields.
- 9. 081704 Form MO-A (Page 26) Added Field 155, NOL Indicator for Subtractions
- 10.081704 Form MO-A (Page 26) re-numbered Fields 160 through 185.
- 11.081704 Form MO-A (Page 26) Added Field 190, Depreciation from Sold or Disposed Property.
- 12.081704 Form MO-A (Page 27) Added Field 195 as No Entry.
- 13.081704 Form MO-A (Page 27 through Page 30) re-numbered remaining fields.
- 14.081804 Generic Record Field 305-29 (Page 15). Added Indicator to designate returns processed through the Free File Alliance.
- 15.081804 Generic Record Field 305-30 (Page 15). Changed filler to 41 bytes.
- 16.092204 Form MO-A (Page 26) Changed Fields 80 & 85 (Depreciation Addition) to No Entry. The Bonus Depreciation Addition no longer applies for TY 2004.

SECTION 3: CONTACT PERSONNEL

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SECTION 4: ACKNOWLEDGEMENT SYSTEM

New for 2005, Missouri will participate in the Fed/State acknowledgment system. State acknowledgment files will be produced and transmitted to the IRS through the EMS (Electronic Management System). In compliance with this change, Missouri will change to the 120 byte acknowledgment record. A full set of file specifications for state acknowledgments is included in this document beginning on Page 45.

The Missouri acknowledgment system is designed to inform transmitters that the Missouri return has been retrieved and the return is being processed by the MODOR.

Upon receipt of the Missouri return from the IRS, the MODOR will generate a record and post the record for retrieval by transmitters.

Transmitters are encouraged to retrieve their acknowledgment records regularly. Transmitters should notify their EROs of the return's acceptance within five (5) working days after obtaining the acknowledgment.

NOTE: All transmitters will be allowed to perform state testing to ensure they can access and retrieve the state acknowledgment records.

SECTION 5: MISSOURI LIST OF EXCLUSIONS FROM FILING ELECTRONICALLY

- 1. Returns and schedules excluded by the IRS in Publication 1345, Section 18
- 2. Amended returns
- 3. MO-1040 with any miscellaneous credits (Form MO-TC)
- 4. MO-1040 with an Enterprise Zone Income Modification
- 5. MO-1040 with entry on Line 29:

Recapture of Low Income Housing Credit (Form 8611)

7.	MO-CR with more than two states per taxpayer If a taxpayer files a MO-1040 with a filing status of Married Filing Combined, but wishes to file a MO-PTS separately, it is recommended that the taxpayer file
l 	wishes to file a MO-PTS separately, it is recommended that the taxpayer file using a paper form. This situation would occur if the taxpayers were married but lived separately for the entire year (ex. One spouse was confined to a nursing home or managed care facility).

SECTION 6: GENERAL INFORMATION

The MO-1040 is the tax return document that will be accepted electronically.

Please note the following items:

- 1. Missouri will accept test returns beginning on Nov. 15, 2004. The testing system will be available through August 31, 2005. (Note: The beginning test date is subject to IRS availability and is subject to change. Notification will be given if the beginning test date changes. Testing outside the Fed/State retrieval system will be made available if necessary).
- 2. Please support all schedules, forms, and occurrences. It is important to customers and to the State of Missouri that customers are provided with a full range of services. (Note: If not supporting all forms, schedules, and occurrences, please inform the State of Missouri before the first test transmission).
- 3. A copy of the IRS's record layouts have not been included in this guide. This information is included in 'State Records' of the Internal Revenue Service Publication 1346, Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns.
- 4. Data fields that do not require entry may be filled with spaces or zeros. Numeric fields should be zero filled and alphanumeric should be spaces.
- 5. Only whole dollar amounts should be entered on the MO-1040 return. When entering amounts (such as W-2s) where multiple amounts may need to be entered as a total, add the amounts together then round the total.
- 6. Percentage fields using the 12 character (11 numeric) fields will use the positions 9 through 11. No decimal point will be entered.

EXAMPLES:	100% =	00000000100	49% =	00000000049
	27.43% =	0000000027	10.5% =	0000000011
	7% =	00000000007	6.2% =	0000000006

Note: Paper returns do allow for decimal places. If rounding figures on the Missouri return and schedules will significantly alter the tax or deduction, it is recommended that the taxpayer file a paper return.

7. When entering a return for a single taxpayer or a return with only one income, enter the amounts in the Y-Yourself fields.

- 8. Do not attach forms or schedules for which the taxpayer does not qualify or which is not to their advantage (Ex. MO-PTS which exceeds maximum income or calculates to zero).
- 9. Special instructions for Form MO-PTS and Form MO-CRP: If MO-CRP Field 025 is Status '5' (Low Income Housing, Line 8, Status E.), MO-CRP Field 035 (Line 9) cannot exceed 30% of MO-PTS Field 080 (Net Household Income, MO-PTS Line 10).
- 10. Federal Data A complete copy of the federal data must be included for use by MODOR. This information must be provided in the unformatted state records. The federal data should be identical to the IRS data with the exception of four characters. For these characters, a state record character should be substituted for the corresponding IRS value. The characters are as follows:

IRS CHARACTER	SUBSTITUTION CHARACTER	ASCII HEX	EBCDIC HEX
***	!!!!	21212121	5A5A5A5A
[{	7B	CO
]	}	7D	DO
#	\$	24	5B

Each of the unformatted state records will provide 60 lines, each of which is 80 bytes in length. All 60 lines should be used before another unformatted state record is added. Any unused space within the 80-byte data line should be filled with blanks.

The federal data may be formatted using the IRS formatting requirements for variable length records or the IRS formatting requirements for fixed length records. A flag in alphanumeric field #305 will indicate the format utilized. The values are as follows:

'V' – Variable format 'F' – Fixed format

To construct the federal data, the MODOR will emulate the IRS procedures. After the data in the 80 byte 'form data lines' of the unformatted record has been expanded and joined into records, the end result should be identical to the IRS data records.

The IRS will permit a maximum of nine unformatted state records to be included with a return. If the taxpayer's federal data requires more than nine records, the return is not acceptable for Missouri electronic filing.

The IRS Summary Record does not have to be placed in the unformatted state record. If it is included, it will not be edited or processed by the MODOR.

Please refer to 'Federal/State Electronic Filing Specifications' of the Internal Revenue Service Publication 1346, Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns for a description of the unformatted state record.

- 11. Missouri will request a separate test for online systems. If the provider supports both a preparer or retail product as well as an online system, only one return will be required to be transmitted. This return should have the 'Online' indicator (Field 049) set. It is requested that the provider contact Missouri with a release date for the online product. Upon notification, Missouri will provide a link to the provider's website from the State website.
- 12. Missouri will support filing of 'State-Only' returns. For various reasons, it is sometimes necessary for the State return to be sent separate from the Federal return. Missouri requests that a copy of the Federal return be included in the Unformatted record.
- 13. If the Missouri Itemized Deductions calculate to be less than the Missouri Standard Deduction, the Missouri Standard Deduction should be used on the Missouri return. The MO-A should not be populated in the Unformatted record.
- 14. Please include all W-2's associated with the tax return in the Unformatted record, whether the income is Missouri or from another state. This is especially important on State Only returns, which may involve taxpayers filing in multiple states.
- 15. Please have sufficient edits to double-check Withholding Payments, Estimated Payments, and Extension Payments. Many errors occur due to amounts being entered incorrectly or on the wrong line.
- 16. If the Filing Status is Married Filing Separate, the Spouse SSN (not filing) should not be included in Generic Record 055.
- 17. If a return has a Net Operating Loss (NOL) Carry-Forward from the Federal Return which creates a Negative FAGI, the NOL should not be listed in the Part 1 Additions of the MO-A, Line 2Y or 2S.

Section 7: Return edits and Generic Record Layout

Note: If a Field is new or changed, it will have a 'Yes' in the 'New?' Field. The description fields have been kept brief for readability. The 'More Info?' box if for future use.

Field ID Length Type Description/Value New? Field No. More Info? 1****1 N/A Record Sentinel 04 N/A Record ID Type 0000 06 ΑN 'STbbbb' '0001bb' 0001 Form Number 06 AN 0002 Page Number 05 'PG01b' ΑN 0003 Primary SSN 09 SSN of taxpayer. Must match Federal return. 0004 Filler1 01 Blank 0005 Form/Schedule 07 Ν '0000001' Number 010 State Code 02 ΑN 'MO' No Entry 011 City Code 02 ΑN 019 State Only Return 02 ΑN 'SO' if State Only Indicator otherwise blank. Declaration Control DCN From Federal 020 14 Number return. See sub-values below. 020-1 First two Positions 02 ID of Originator of 020-2 **EFIN** of Originator 06 N Transaction 020-3 Batch Number 03 Ν '000-999' '00-99 020-4 Serial Number 02 Ν **'**5' Yes 020-5 **Year Digit** 01 Ν 060204 023 Return Sequence Must equal RSN in 16 N Number Federal 1040, 1040A or 1040EZ 023-1 FTIN of Transmitter **Electronic Transmitter** 05 N ID Number See subvalues below. Transmitter Use Field 023-2 02 Ν 023-3 Julian Date of 03 N Transaction Transaction Sequence '01-99' 023-4 02 N Number Sequence Number of 023-5 04 '0001-9999' Return 024 State Return Indicator 01 N Direct Deposit = '1' Yes else blank. No Entry 025 State RTN Flag 01 Ν Routing/Transit 030 Routing/Transit Number Number of Receiving bank. Value = 0 if no State 032 State RTN Indicator 01 N

				1
				RTN present.
				Value = 1 if Routing
				number found on
				Federal Master File.
				Value = 2 if Routing
				number not found on
				Master File.
035	Deposit Account	17	AN	Account number of
				Receiving Entity
040	Checking Account?	01	AN	'X' if Checking else
				Blank
048	Savings Account?	01	AN	'X' if Savings else
				Blank
049	On-Line Return?	01	Α	'O' if Online else Blank
050	State Numeric Area	27	N	Preparer Info. See sub
				values below.
050-1	Preparer SSN/PTIN	09	N	SSN or PTIN of
				Preparer
050-2	Preparer EIN	09	N	Federal EIN of
				Preparer
050-3	Preparer ZIP	05	N	ZIP Code
050-4	Preparer ZIP + 4	04	N	ZIP + 4
052	State Alphanumeric	93	AN	Preparer Info. See
	Area			sub-values below.
052-1	Mail Box ID	05	AN	Mail Box of
552 .	man Box 1B		1	Transmitter
052-2	Paid Preparer/Firm	35	AN	Name of Paid Preparer
552 2	Name		1	or Firm Name.
052-3	Preparer Street	30	AN	Address of Preparer
	Address			1000000000000000000000000000000000000
052-4	Preparer City	20	AN	City of Preparer.
052-5	Preparer State	02	AN	State of Preparer
052-6	Self-Employed	01	AN	Indicate if self-
552 5	Indicator	• •	1	employed.
055	Secondary SSN	09	N	If Married Filing
	(Spouse)	"	' '	Combined must be
	(Spouse)			filled. Note: Do not
				include if status is
				Married Filing
				Separate.
060	Name Line 1	35	AN	See sub-values
060-1	Primary Last Name	32	AN	COCCAN VALAGE
060-2	Primary Suffix	03	AN	
065	Name Line 2	35	AN	See sub-values
065-1	Secondary Last Name	32	AN	Joe 305 values
065-2	Secondary Suffix	03	AN	
070	Name Line 3	35	AN	Soo sub values
070-1			AN	See sub-values
	Primary First Name	16		
070-2	Primary Middle Initial	01	AN	
070-3	Secondary First Name	16	AN	
070-4	Secondary Middle	01	AN	
	Initial			

070-5	Blank	01	AN	Blank
075	Street Address	35	AN	No Punctuation, use
				Post Office or Federal
				abbreviations.
077	Foreign Street	35	AN	If return has a foreign
	Address			address, this field
				should be used
				instead of Field 075.
080	In Care Of Name	35	AN	Enter In Care Of
				Name from Return if
				applicable.
085	City	22	AN	Use Post Office
				Standards.
087	Foreign City, State or	35	AN	If return has a foreign
	Province			address, this field
				should be used
005				instead of Field 085.
090	City Code	05	N	No Entry
095	State Code	02	AN	Use Post Office
		0.0		Standards.
098	Foreign Country	22	Α	Name of Foreign
100	715.0	10		Country.
100	ZIP Code	12	N	1 st 5 Digits must be
				valid ZIP Code. Last
				7 digits must be zero
				filled if not used. No
105	County	20	AN	Hyphens.
110	County County Code	05	N	See Appendix A. No Entry
115	Telephone Number	12	AN	Must be full 10-digit
113	relephone Number	12	AIN	number. No Hyphens.
150	Federal Filing Status	01	N	No Entry
155	Total Federal	02	N	No Entry
155	Exemptions	02	IN	NO LINTY
160	Wages, Salaries, Tips	12	N	No Entry
165	Taxable Interest	12	N	No Entry
170	Tax Exempt Interest	12	N	No Entry
175	Dividends	12	N	No Entry
180	State Refund	12	N	No Entry
185	Taxable Social	12	N	No Entry
103	Security Benefits	12	14	No Linty
190	KEOGH Plan/SEP	12	N	No Entry
170	Deduction	12	IV	No Lifti y
195	Adjusted Gross	12	N	Required from Federal
175	Income	12	' '	Return.
200	Standard/Itemized	12	N	No Entry
200	Deductions	12		. To Lift y
205	Earned Income Credit	12	N	No Entry
300	Alphanumeric Field 1	80	AN	See sub-values below.
300-1	Software Developer	10	AN	111 002 10.000 20.000
	Code			
300-2	Paid Preparer Name	31	AN	IRS 1040, Sequence
	1	. · ·		10.10, 004401100

					Number 1340
	300-3	Preparer Phone Number	10	AN	Must be 10 digits.
	300-4	Non-Paid Preparer	13	AN	IRS 1040, Sequence Number 1330
	300-5	Preparer EIN	16	AN	Optional
	305	Alphanumeric Field 2	80	AN	See sub-values below.
	305-1	Federal Data Attached	01	AN	'V' if Variable 'F' if Fixed
	305-2	Filing Type	01	AN	No Entry
Yes 060204	305-3	Tax Year	04	N	'2004'
	305-4	Form Type	04	AN	'ESDE' if MO-PTS form attached else 'EFLE'.
	305-5	School District Code	03	N	See Appendix B.
	305-6	Yourself 65 or Over	01	N	'1' if Primary Taxpayer 65 or over else Blank.
	305-7	Spouse 65 or Over	01	N	'1' if Secondary Taxpayer 65 or over else Blank.
	305-8	Yourself Blind	01	N	'1' if Primary Taxpayer Blind else Blank.
	305-9	Spouse Blind	01	N	'1' if Secondary Taxpayer Blind else Blank.
	305-10	100% Disabled Yourself	01	N	'1' if Primary Taxpayer 100% Disabled else Blank.
	305-11	100% Disabled Spouse	01	N	'1' if Secondary Taxpayer 100% Disabled else Blank.
	305-12	Non-Obligated Spouse Yourself	01	N	'1' if Primary Taxpayer not Obligated to pay Spouses State debts else Blank.
	305-13	Non-Obligated Spouse	01	N	'1' if Secondary Taxpayer not Obligated to pay Spouses State debts else Blank.
	305-14	Non-resident Athlete or Entertainer Yourself	01	N	'1' if Primary Taxpayer is a Non-resident Athlete or Entertainer else Blank.
	305-15	Non-resident Athlete or Entertainer Spouse	01	N	'1' if Secondary Taxpayer is a Non- resident Athlete or Entertainer else Blank.
	305-16	Filing Status	01	N	'1' if Single '2' if Claimed as a Dependent on another person's return

	1				\neg
				'3' if Married Filing	
				Combined	
				'4' if Married Filing	
				Separate	
				'5' if Married Filing	
				Separate, Spouse not	
				filing	
				'6' if Head of	
				Household	
				'7' if Qualifying	
				Widow(er) with	
				Dependent Child.	
305-17	Authorized Box	01	N	'1' if Missouri DOR is	
				authorized to discuss	
				return with Preparer	
				else Blank.	
305-18	Extension	01	N	'1' if Federal extension	
				attached for date of	
				August 15	
				'2' if Federal extension	
				attached for date of	
				October 15	
				'3' if Federal extension	
				attached for date of	
				December 15	
				Blank if No Federal	
				Extension attached or	
				Missouri Extension has	
305-19	MO-CR Indicator	01	ΛNI	already been filed. '1' if MO-CR is	
303-19	Yourself	01	AN		
	Toursell			attached for Primary	
20E 20	MO CD Indicator	01	V V I	Taxpayer else Blank.	
305-20	MO-CR Indicator	01	AN	'1' if MO-CR is	
	Spouse			attached for	
				Secondary Taxpayer	
		1		else Blank.	
305-21	MO-NRI Indicator	01	AN	'1' if MO-NRI is	
	Yourself			attached for Primary	
				Taxpayer else Blank.	
305-22	MO-NRI Indicator	01	AN	'1' if MO-NRI is	
	Spouse			attached for	
				Secondary Taxpayer	
				else Blank.	
305-23	MO-A Indicator	01	AN	'1' if MO-A Part 1, Part	
				2, or Part 3 is	
				attached else Blank.	
				Please Note: If the	
				taxpayer is not	
				required to itemize	
				and does not use Part	
				2 or Part 3, please do	
				not set this indicator.	
305-24	MO-PTS Indicator	01	AN	'1' if MO-PTS is	
303-Z7	INO 1 13 Indicator	01	, (I V	1 11 WO 1 13 IS	

					attached else Blank.
	305-25	Deceased Indicator (Primary)	01	AN	'1' if Primary Taxpayer is deceased. (Must meet IRS criteria for deceased taxpayer in ELF).
	305-26	Deceased Indicator (Secondary)	01	AN	'1' if Secondary Taxpayer is deceased. (Must meet IRS criteria for deceased taxpayer in ELF).
New Field 063004	305-27	Charitable Contribution Code 1	2	N	Code for Charitable Contribution in Field 625 below. Values: American Cancer Society = '01' American Diabetes Assoc. = '02' American Heart Assoc. = '03' American Lung Assoc. = '04' ALS (Lou Gehrig's Disease) = '05' General Revenue = '06' Muscular Dystrophy Assoc. = '07' March of Dimes = '08' Arthritis Foundation = '09' Multiple Sclerosis Society = '10'
New Field 063004	305-28	Charitable Contribution Code 2	2	N	Code for Charitable Contribution in Field 630 below. Values: American Cancer Society = '01' American Diabetes Assoc. = '02' American Heart Assoc. = '03' American Lung Assoc. = '04' ALS (Lou Gehrig's Disease) = '05' General Revenue = '06' Muscular Dystrophy Assoc. = '07'

New Field 081804	305-29	Free File Alliance Indicator	01	AN	March of Dimes = '08' Arthritis Foundation = '09' Multiple Sclerosis Society = '10' Value '1' if return is processed through Free File Alliance else blank. (Participating Developers only).	
New Field 081804	305-30	Filler	41	AN	Filler	
	310	Alphanumeric Field 3	80	AN	See Sub-values below.	
	310-1	Missouri PIN Yourself	05	N	Federal PIN for Primary Taxpayer else Blank.	
	310-2	MO-8453 Indicator Yourself	01	A	'1' if MO-8453 is used instead of PIN else Blank.	
	310-3	Missouri PIN Spouse	05	N	Federal PIN for Secondary Taxpayer else Blank.	
	310-4	MO-8453 Indicator Spouse	01	A	'1' if MO-8453 is used instead of PIN else Blank.	
	310-5	Filler	68	AN	Filler	
	315	Alphanumeric Field 4	80	AN	Not Used.	
	320	Alphanumeric Field 5	80	AN	Not Used.	
	350	Federal Adjusted Gross Income Yourself	12	N	MO-1040 Line 1Y. If primary taxpayer has only income, from Federal Form 1040 Line 36, 1040A Line 21, 1040EZ Line 4 else Line 18Y of the Missouri Adjusted Gross Income Worksheet. (ELF Form RET 1040 Field # 0750).	
	355	Federal Adjusted Gross Income Spouse	12	N	MO-1040 Line 1S. If secondary taxpayer had income, from Line 18Y of the Missouri Adjusted Gross Income Worksheet.	
	360	Total Additions Yourself	12	N	MO-1040 Line 2Y. From MO-A Part 1, Line 5Y else zeroes.	
	365	Total Additions Spouse	12	N	MO-1040 Line 2S. From MO-A Part 1,	

					Line 5S else zeroes.	
	370	Total Subtractions	12	N	MO-1040 Line 4Y.	
		Yourself			From MO-A Part 1,	
					Line 11Y else zeroes.	
	375	Total Subtractions	12	N	MO-1040 Line 4S.	
		Spouse			From MO-A Part 1,	
					Line 11S else zeroes.	
	380	Missouri Adjusted	12	N	MO-1040 Line 5Y.	
		Gross Income			From Line 1Y Plus Line	
		Yourself			2Y Minus Line 4Y.	
	385	Missouri Adjusted	12	N	MO-1040 Line 5S.	
		Gross Income Spouse			From Line 1S Plus Line	
		·			2S Minus Line 4S.	
	390	Income Percentage	12	N	MO-1040 Line 7Y.	
		Yourself			From Line 5Y Divided	
					by Line 6. (Fields	
					380/380 + 385)	
	395	Income Percentage	12	N	MO-1040 Line 7S.	
		Spouse			From Line 5S Divided	
					by Line 6. (Fields	
					385/380 + 385)	
	400	Pension Exemption	12	N	MO-1040 Line 8.	
					From MO-A Part 3,	
					Line 9.	
	405	Filing Status	12	N	MO-1040 Line 9 based	
		Exemption Amount			on Filing Status	
Updated in	410	Federal Income	12	N	MO-1040 Line 10.	
	410	i caci ai i i iconic	12	14		
instructions	410	Tax	12	'	From Federal Form	
	410		12		From Federal Form 1040 Line 56 Minus	
instructions	410		12		From Federal Form 1040 Line 56 Minus line 44 Minus line	
instructions	410		12		From Federal Form 1040 Line 56 Minus line 44 Minus line 65. (ELF Form	
instructions	410		12		From Federal Form 1040 Line 56 Minus line 44 Minus line 65. (ELF Form RET1040 Field 1130	
instructions	410		12		From Federal Form 1040 Line 56 Minus line 44 Minus line 65. (ELF Form RET1040 Field 1130 Minus 918 Minus	
instructions		Тах			From Federal Form 1040 Line 56 Minus line 44 Minus line 65. (ELF Form RET1040 Field 1130 Minus 918 Minus 1180.	
instructions	415	Tax Other Federal Tax	12	N	From Federal Form 1040 Line 56 Minus line 44 Minus line 65. (ELF Form RET1040 Field 1130 Minus 918 Minus 1180. MO-1040 Line 11.	
instructions		Тах			From Federal Form 1040 Line 56 Minus line 44 Minus line 65. (ELF Form RET1040 Field 1130 Minus 918 Minus 1180. MO-1040 Line 11. MO-1040 Line 12.	
instructions	415	Tax Other Federal Tax	12	N	From Federal Form 1040 Line 56 Minus line 44 Minus line 65. (ELF Form RET1040 Field 1130 Minus 918 Minus 1180. MO-1040 Line 11. MO-1040 Line 12. From MO-1040 Line	
instructions	415	Tax Other Federal Tax	12	N	From Federal Form 1040 Line 56 Minus line 44 Minus line 65. (ELF Form RET1040 Field 1130 Minus 918 Minus 1180. MO-1040 Line 11. MO-1040 Line 12. From MO-1040 Line 10 Plus Line 11. (Field	
instructions	415 420	Other Federal Tax Total Federal Tax	12 12	N N	From Federal Form 1040 Line 56 Minus line 44 Minus line 65. (ELF Form RET1040 Field 1130 Minus 918 Minus 1180. MO-1040 Line 11. MO-1040 Line 12. From MO-1040 Line 10 Plus Line 11. (Field 410 plus 415)	
instructions	415	Other Federal Tax Total Federal Tax Federal Tax	12	N	From Federal Form 1040 Line 56 Minus line 44 Minus line 65. (ELF Form RET1040 Field 1130 Minus 918 Minus 1180. MO-1040 Line 11. MO-1040 Line 12. From MO-1040 Line 10 Plus Line 11. (Field 410 plus 415) MO-1040 Line 13.	
instructions	415 420	Other Federal Tax Total Federal Tax	12 12	N N	From Federal Form 1040 Line 56 Minus line 44 Minus line 65. (ELF Form RET1040 Field 1130 Minus 918 Minus 1180. MO-1040 Line 11. MO-1040 Line 12. From MO-1040 Line 10 Plus Line 11. (Field 410 plus 415) MO-1040 Line 13. From MO-1040 Line	
instructions	415 420	Other Federal Tax Total Federal Tax Federal Tax	12 12	N N	From Federal Form 1040 Line 56 Minus line 44 Minus line 65. (ELF Form RET1040 Field 1130 Minus 918 Minus 1180. MO-1040 Line 11. MO-1040 Line 12. From MO-1040 Line 10 Plus Line 11. (Field 410 plus 415) MO-1040 Line 13. From MO-1040 Line 12. (Field 420)	
instructions	415 420	Other Federal Tax Total Federal Tax Federal Tax	12 12	N N	From Federal Form 1040 Line 56 Minus line 44 Minus line 65. (ELF Form RET1040 Field 1130 Minus 918 Minus 1180. MO-1040 Line 11. MO-1040 Line 12. From MO-1040 Line 10 Plus Line 11. (Field 410 plus 415) MO-1040 Line 13. From MO-1040 Line 12. (Field 420) Cannot exceed \$5,000	
instructions	415 420	Other Federal Tax Total Federal Tax Federal Tax	12 12	N N	From Federal Form 1040 Line 56 Minus line 44 Minus line 65. (ELF Form RET1040 Field 1130 Minus 918 Minus 1180. MO-1040 Line 11. MO-1040 Line 12. From MO-1040 Line 10 Plus Line 11. (Field 410 plus 415) MO-1040 Line 13. From MO-1040 Line 12. (Field 420) Cannot exceed \$5,000 for Single and \$10,000	
instructions	415 420 425	Other Federal Tax Total Federal Tax Federal Tax Deduction	12 12 12	N N	From Federal Form 1040 Line 56 Minus line 44 Minus line 65. (ELF Form RET1040 Field 1130 Minus 918 Minus 1180. MO-1040 Line 11. MO-1040 Line 12. From MO-1040 Line 10 Plus Line 11. (Field 410 plus 415) MO-1040 Line 13. From MO-1040 Line 12. (Field 420) Cannot exceed \$5,000 for Single and \$10,000 for Married.	
instructions	415 420	Other Federal Tax Total Federal Tax Federal Tax Deduction Standard/Itemized	12 12	N N	From Federal Form 1040 Line 56 Minus line 44 Minus line 65. (ELF Form RET1040 Field 1130 Minus 918 Minus 1180. MO-1040 Line 11. MO-1040 Line 12. From MO-1040 Line 10 Plus Line 11. (Field 410 plus 415) MO-1040 Line 13. From MO-1040 Line 12. (Field 420) Cannot exceed \$5,000 for Single and \$10,000 for Married. MO-1040 Line 14. If	
instructions	415 420 425	Other Federal Tax Total Federal Tax Federal Tax Deduction	12 12 12	N N	From Federal Form 1040 Line 56 Minus line 44 Minus line 65. (ELF Form RET1040 Field 1130 Minus 918 Minus 1180. MO-1040 Line 11. MO-1040 Line 12. From MO-1040 Line 10 Plus Line 11. (Field 410 plus 415) MO-1040 Line 13. From MO-1040 Line 12. (Field 420) Cannot exceed \$5,000 for Single and \$10,000 for Married. MO-1040 Line 14. If claiming Itemized	
instructions	415 420 425	Other Federal Tax Total Federal Tax Federal Tax Deduction Standard/Itemized	12 12 12	N N	From Federal Form 1040 Line 56 Minus line 44 Minus line 65. (ELF Form RET1040 Field 1130 Minus 918 Minus 1180. MO-1040 Line 11. MO-1040 Line 12. From MO-1040 Line 10 Plus Line 11. (Field 410 plus 415) MO-1040 Line 13. From MO-1040 Line 12. (Field 420) Cannot exceed \$5,000 for Single and \$10,000 for Married. MO-1040 Line 14. If claiming Itemized Deductions, from MO-	
instructions	415 420 425	Other Federal Tax Total Federal Tax Federal Tax Deduction Standard/Itemized	12 12 12	N N	From Federal Form 1040 Line 56 Minus line 44 Minus line 65. (ELF Form RET1040 Field 1130 Minus 918 Minus 1180. MO-1040 Line 11. MO-1040 Line 12. From MO-1040 Line 10 Plus Line 11. (Field 410 plus 415) MO-1040 Line 13. From MO-1040 Line 12. (Field 420) Cannot exceed \$5,000 for Single and \$10,000 for Married. MO-1040 Line 14. If claiming Itemized Deductions, from MO- A Part 2, Line 11. If	
instructions	415 420 425	Other Federal Tax Total Federal Tax Federal Tax Deduction Standard/Itemized	12 12 12	N N	From Federal Form 1040 Line 56 Minus line 44 Minus line 65. (ELF Form RET1040 Field 1130 Minus 918 Minus 1180. MO-1040 Line 11. MO-1040 Line 12. From MO-1040 Line 10 Plus Line 11. (Field 410 plus 415) MO-1040 Line 13. From MO-1040 Line 12. (Field 420) Cannot exceed \$5,000 for Single and \$10,000 for Married. MO-1040 Line 14. If claiming Itemized Deductions, from MO- A Part 2, Line 11. If filing Standard	
instructions	415 420 425	Other Federal Tax Total Federal Tax Federal Tax Deduction Standard/Itemized	12 12 12	N N	From Federal Form 1040 Line 56 Minus line 44 Minus line 65. (ELF Form RET1040 Field 1130 Minus 918 Minus 1180. MO-1040 Line 11. MO-1040 Line 12. From MO-1040 Line 10 Plus Line 11. (Field 410 plus 415) MO-1040 Line 13. From MO-1040 Line 12. (Field 420) Cannot exceed \$5,000 for Single and \$10,000 for Married. MO-1040 Line 14. If claiming Itemized Deductions, from MO- A Part 2, Line 11. If filing Standard Deduction use Federal	
instructions	415 420 425	Other Federal Tax Total Federal Tax Federal Tax Deduction Standard/Itemized	12 12 12	N N	From Federal Form 1040 Line 56 Minus line 44 Minus line 65. (ELF Form RET1040 Field 1130 Minus 918 Minus 1180. MO-1040 Line 11. MO-1040 Line 12. From MO-1040 Line 10 Plus Line 11. (Field 410 plus 415) MO-1040 Line 13. From MO-1040 Line 12. (Field 420) Cannot exceed \$5,000 for Single and \$10,000 for Married. MO-1040 Line 14. If claiming Itemized Deductions, from MO- A Part 2, Line 11. If filing Standard	

				Field 0789)	
435	Number of Dependents	12	N	MO-1040 Line 15 (Check box). From Federal Form 1040 or 1040A Line 6C. (ELF Form RET1040 Field 0240 + 0247 + 0350).	
440	Dependent Amount	12	N	MO-1040 Line 15. From MO-1040 Line 15 (Check box) Multiply by \$1200.	
445	Number of Dependents Age 65 or Older	12	N	MO-1040 Line 16 (Check box). Number of dependents on Line 15 who are 65 years of age or older and do not receive Medicaid or State funding.	
450	Dependent Amount Age 65 or Older	12	N	MO-1040 Line 16. From MO-1040 Line 16 (Check box) Multiply by \$1000	
455		12	N	No Entry.	
460	Long-Term Care Insurance Deduction	12	N	MO-1040 Line 17. If paid premiums for long-term care. From worksheet in 1040 instruction book. Cannot be a negative.	
465	Total Deductions	12	N	MO-1040 Line 18. From MO-1040 Line 8 Plus Line 9 Plus Line 13 Plus Line 14 Plus Line 15 Plus Line 16 Plus Line 17. (Sum of Fields 400, 405, 425, 430, 440, 450, 460)	
470	Sub-Total	12	N	MO-1040 Line 19. From MO-1040 Line 6 Minus Line 18. Must be >=0. (Field 380 plus 385 less 465)	
475	Taxable Income Yourself	12	N	MO-1040 Line 20Y. From MO-1040 Line 19 Multiplied by Line 7Y. Must be >=0. (Field 470 Multiplied by Field 390)	
480	Taxable Income Spouse	12	N	MO-1040 Line 20S. From MO-1040 Line 19 Multiplied by Line 7S. Must be >=0.	

				(Field 470 Multiplied
				by Field 395)
485	Tax Yourself	12	N	MO-1040 Line 24Y. From Tax Table, Form MO-A, Page 1.
490	Tax Spouse	12	N	MO-1040 Line 24S. From Tax Table, Form MO-A, Page 1.
495	Resident Credit Yourself	12	N	MO-1040 Line 25Y. From Form MO-CR, sum of Line 11Y for primary taxpayer. (Form MO-CR, Sum of Field 125 with a '1' in Field 15)
500	Resident Credit Spouse	12	N	MO –1040 Line 25S. From Form MO-CR, sum of Line 11S for secondary taxpayer. (Form MO-CR, Sum of Field 125 with a '1' in Field 20)
505	Missouri Income Percentage Yourself	12	N	MO-1040 Line 26Y. '100' Else If Part Year Resident From Form MO-NRI, Part B Line 3. (Form MO-NRI, Field 85)
510	Missouri Income Percentage Spouse	12	N	MO-1040 Line 26S. '100' Else If Part Year Resident From Form MO-NRI, Part B Line 3. (Form MO-NRI, Field 90)
515	Tax on Lump Sum Distribution Yourself	12	N	MO-1040 Line 28Y. From Federal Form 4972 Line 30 Multiplied by 10%. (ELF Form FRM4972, Field # 0705 Multiplied by 10%)
520	Tax on Lump Sum Distribution Spouse	12	N	MO-1040 Line 28S. From Federal Form 4972 Line 30 Multiplied by 10%. (ELF Form FRM4972, Field # 0705 Multiplied by 10%)
525		12	N	No Entry
530	Tax Balance Subtotal Yourself	12	N	MO-1040 Line 29Y. From MO-1040 Line 24Y Minus Line 25Y Plus Line 28Y Else Line

FOF		10		27Y Multiplied by Line 26Y Plus Line 28Y. (Field 485 less 495 Plus 515 else 485 Multiplied by 505 plus 515)
535	Tax Balance Subtotal Spouse	12	N	MO-1040 Line 29S. From MO-1040 Line 24S Minus Line 25S Plus Line 28S Else Line 24S Multiplied by Line 26S Plus Line 28S. (Field 490 Minus 500 plus 520 else 490 Multiplied by 510 plus 520)
540	Missouri Withholding	12	N	MO-1040 Line 31. From Form W-2 Line 17 (Fields 400 or 470 from Federal W-2 layout) or Form 1099- R Line 10. If multiple Missouri W-2's, value is total of all W-2 State Withholding amounts.
545	Estimated Tax for Filing Year	12	N	MO-1040 Line 32. Enter the Total amount of Estimated Tax payments made for Tax Filing Year from Form 1040ES.
550	Non-Resident Partner/Shareholder Withholding	12	N	MO-1040 Line 33. From Form MO-2NR, Line 8.
555	Non-Resident Entertainer Withholding	12	N	MO-1040 Line 34. From Form MO-2ENT, Line 5.
560	Amount Paid with Extension	12	N	MO-1040 Line 35. From Form MO-60.
565	Property Tax Credit	12	N	MO-1040 Line 37. From Form MO-PTS Line 14. (ELF Form FRMMOPTS Field # 115).
570		12	N	No Entry.
575	T.I.D.	12	N	No Entry.
580	Total Payments and Credits	12	N	MO-1040 Line 38. From MO-1040 Line 31 Plus Line 32 Plus Line 33 Plus Line 34 Plus Line 35 Plus Line 37 . (Sum of Fields

				540, 545, 550, 555,	
585	Amount of Overpayment	12	N	560, 565) MO-1040 Line 42. If Line 38 (Field # 580) is greater than Line 30 (Field # 530 Plus 535), Enter amount of Line 38 Minus Line 30.	
590	Refund amount to be applied to Next Year's Estimated Taxes	12	N	MO-1040 Line 43. From MO-1040 Line 42, Amount of Overpayment to be applied to Next Year's Estimated Taxes. Cannot exceed Line 42.	
595	Children's Trust Fund (Charitable Contribution)	12	N	MO-1040 Line 44A. From MO-1040 Line 42, Amount of Overpayment to be applied to the Children's Trust Fund. Cannot exceed Line 42. Minimum of \$2 per taxpayer.	
600	Veteran's Trust Fund (Charitable Contribution)	12	N	MO-1040 Line 44B. From MO-1040 Line 42, Amount of Overpayment to be applied to the Veteran's Trust Fund. Cannot exceed Line 42. Minimum of \$2 per taxpayer.	
605	Elderly Home Delivered Meals Trust Fund (Charitable Contribution)	12	N	MO-1040 Line 44C. From MO-1040 Line 42, Amount of Overpayment to be applied to the Elderly Home Delivered Meals Trust Fund. Cannot exceed Line 42. Minimum of \$2 per taxpayer.	
610	Missouri National Guard Trust Fund (Charitable Contribution)	12	N	MO-1040 Line 44D. From MO-1040 Line 42, Amount of Overpayment to be applied to the Missouri National Guard Trust Fund. Cannot exceed Line 42. Minimum of \$2 per taxpayer.	

Modification of an Existing Field 063004	615		12	N	No Entry.
	620	Worker's Memorial Fund	12	N	MO-1040 Line 44E. From MO-1040 Line 42, Amount of Overpayment to be applied to the Worker's Memorial Fund, cannot exceed Line 42. Minimum of \$2 per taxpayer.
New Field 063004	625	Charitable Contribution 1	12	N	MO-1040 Line 44F. From MO-1040 Line 42, Amount of Overpayment to be applied to the Contribution selected in 305-27, cannot exceed Line 42. Minimum of \$2 per taxpayer.
New Field 063004	630	Charitable Contribution 2	12	N	MO-1040 Line 44G. From MO-1040 Line 42, Amount of Overpayment to be applied to the Contribution selected in 305-28, cannot exceed Line 42. Minimum of \$2 per taxpayer.
Existing Field with New Field Number 063004	635		12	N	No Entry.
Existing Field with New Field Number 063004	640		12	N	No Entry.
Existing Field with New Field Number 063004	645		12	N	No Entry.
Existing Field with New Field Number	650		12	N	No Entry.

080304						
Existing Field with New Field Number 080304	655		12	N	No Entry.	
Existing Field with New Field Number 080304	660		12	N	No Entry.	
Existing Field with New Field Number 080304	665		12	N	No Entry.	
Existing Field with New Field Number 080304	670		12	N	No Entry.	
Existing Field with New Field Number 063004	675	Overpayment to be Refunded	12	N	MO-1040 Line 45. From MO-1040 Line 42 Minus Line 43 Minus Line 44A Minus Line 44B Minus Line 44C Minus 44D Minus Line 44E Minus Line 44F. (Field 585 less 590, 595, 600, 605, 610, 620, 625, 630)	
Existing Field with New Field Number 063004	680	Amount of Underpayments	12	N	MO-1040 Line 46. If Line 38 (Field # 580) is Less than Line 30 (Field # 530 Plus 535), Enter amount of Line 30 Minus Line 38.	
Existing Field with New Field Number 063004	685	Estimated Tax Penalty	12	N	MO-1040 Line 47.	
Existing Field with New Field Number 063004	690	Total Amount Due	12	N	MO-1040 Line 48. From MO-1040 Line 46 Plus Line 47. (Field 620 plus 625)	
Existing Fields with New Field	695 to 945		564	N	No Entry.	

Number 063004					
	Record Terminus	1	AN	<i>'#'</i>	

End of Generic Record.

Section 8: Missouri Unformatted Records

Missouri Unformatted records include all attachments to the MO-1040, as well as a full copy of the Federal return. The Unformatted Missouri records are variable in length. Please do not pad fields with zeroes or spaces. All Missouri Unformatted records should have the appropriate Generic Record Indicator set and should be complete, sending accurate data to the MO-1040, followed by the Complete Federal Return and schedules.

Unformatted Record Main Header

<u>ivew?</u>	FIEIG NO.	FIEID ID	Length	rype	Description/ value	<u>More mio?</u>
		Byte Count	04	N	'nnnn' Variable Length	

		Byte Count	04	N	'nnnn' Variable Length record
	000	Record ID	06	AN	'STbbbb'
	0001	Form Number	06	AN	'0002bb'
	0002	Page Number	05	AN	'PG01b'
	0003	Primary SSN	09	N	SSN of taxpayer. Must match Federal return.
	0004	Filler	01		Blank
	0005	Form/Schedule Number	07	N	'0000001'
	0010	State Code	02	AN	'MO'
	0011	City Code	02	AN	Blank
	020	Declaration Control Number	14	N	DCN From Federal return. See sub-values below.
	020-1	First two Positions	02	N	'00'
	020-2	EFIN of Originator	06	N	ID of Originator of Transaction
	020-3	Batch Number	03	N	'000-999'
	020-4	Serial Number	02	N	′00-99′
Yes 060204	020-5	Year Digit	01	N	'5'

Form MO-A

Note: The '1' indicator must be set in the Generic record when using this form (Field # 305-23) Please do not send any MO-A data if the taxpayer is not required to itemize. Differences between the Itemized deduction total and Line 10 of the MO-1040 will cause a delay in processing.

Length Type Description/Value New? Field No. Field ID More Info? Byte Count 04 N 'nnnn' Variable Length record 04 <u>'IIII'</u> **Record Sentinel** AN 000 Record ID See Sub-Values 000-1 Form ID 80 AN 'FRMMOA01' 000-2 Filler 02 ΑN Blanks 000-3 Form Occurrence 02 Ν '01' 'PG01b' 000-4 Page Number 05 AN SSN of Taxpayer. Must 000-5 SSN of Primary 09 Ν match Federal return Taxpayer 015 Not used 12 Ν Interest Additions MO-A Part 1, Line 1Y. 020 12 N Yourself Interest on State and Local obligations other than Missouri source. 025 12 Ν MO-A Part 1, Line 1S. **Interest Additions Spouse** Interest on State and Local obligations other than Missouri source. 030 Additions from 01 MO-A Part 1, Partnership Box. '1' if Income reported **Partnership** from Partnership. Additions from MO-A Part 1, Fiduciary Box. 035 01 Ν '1' if Income reported from **Fiduciary** Fiduciary. 040 Additions from S 01 Ν MO-A Part 1, S Corporation Box. '1' if Income reported Corporation from S Corporation. 045 Additions from Net 01 N MO-A Part 1, Net Operating **Operating Loss** Loss Box. '1' if Income reported from Net Operating Loss. Carryback/Carryforward. 050 Additions from 01 MO-A Part 1, Other Box. Other Source '1' If Income reported from Other Source. Other Source 14 MO-A Part 1, Description 055 ΑN Description Box. Description of Other Source Income required if Other Box (Field # 050) is checked. 060 Additions Yourself 12 Ν MO-A Part 1. Line 2Y. Income reported from the sources listed above (Fields

					# 030 through 050). Must	
					be Positive Number.	
	065	Additions Spouse	12	N	MO-A Part 1, Line 2S. Income reported from the	
					sources listed above (Fields	
					# 030 through 050). Must	
					be Positive Number.	
	070	Non-qualified	12	N	MO-A Part 1, Line 3Y.	
		Distribution from			Non-qualified Distribution	
		Missouri Savings for			received from Missouri	
		Tuition Program (MO\$T) Yourself			Savings for Tuition Program.	
	075	Non-qualified	12	N	MO-A Part 1, Line 3S.	
		Distribution from			Non-qualified Distribution	
		Missouri Savings for			received from Missouri	
		Tuition Program			Savings for Tuition	
		(MO\$T) Spouse			Program.	
Modification	080	No Entry.	12	N		
of an existing						
field						
092204						
Modification	085	No Entry.	12	N		
of an						
existing						
field 092204						
092204	090	Interest	12	N	MO-A Part 1, Line 6Y.	
	070	Subtractions	'-		Interest from exempt	
		Yourself			Federal obligations	
					included in Federal	
					Adjusted Gross Income.	
	095	Interest	12	N	MO-A Part 1, Line 6S.	
		Subtractions Spouse			Interest from exempt Federal obligations	
					included in Federal	
					Adjusted Gross Income.	
	100	State Refund	12	N	MO-A Part 1, Line 7Y.	
		Yourself			From any State Income	
					Tax refund included in	
					Federal Adjusted Gross	
	105	State Refund	12	N	Income. MO-A Part 1, Line 7S.	
	100	Spouse	12	'	From any State Income	
					Tax refund included in	
					Federal Adjusted Gross	
					Income.	
	110	Subtractions from	01	N	MO-A Part 1, Partnership	
		Partnership			Box. '1' if Income reported	
	115	Subtractions from	01	N	from Partnership. MO-A Part 1, Fiduciary Box.	
	113	Fiduciary	01	IV	'1' if Income reported from	
		. Iddoldi j			Fiduciary.	
	l .					

120 Subtractions from S Corporation N MO-A Part 1, S Corporation Box. '1' if Income reported from S Corporation. 125 Subtractions from Railroad Retirement Benefits N MO-A Part 1, Railroad Retirement Benefits Box. '1' if Income reported from Railroad Retirement Benefits Box. '1' if Income reported from Railroad Retirement Benefits Box. '1' if Income reported from Railroad Retirement Benefits. 130
Subtractions from Railroad Retirement Benefits Box.
125 Subtractions from Railroad Retirement Benefits 01 N MO-A Part 1, Railroad Retirement Benefits Box. '1' if Income reported from Railroad Retirement Benefits.
125 Subtractions from Railroad Retirement Benefits 01 N MO-A Part 1, Railroad Retirement Benefits Box. '1' if Income reported from Railroad Retirement Benefits.
Railroad Retirement Benefits Retirement Benefits Retirement Benefits Box. '1' if Income reported from Railroad Retirement Benefits. 130
Benefits Subtractions from Pailroad Retirement Benefits.
Railroad Retirement Benefits. 130 Subtractions from Other Source Other Source 135 Other Source Description No MO-A Part 1, Other Box. '1' if Income reported from Other Source. AN MO-A Part 1, Description Box. Description of Other Source Income required if Other Box (Field # 130) is checked. New Field O81704 New Field O81704 New Field O81704 New Field O81704 New Field O81704 New Field O81704 New Field O81704 New Field O81704 New Field O81704 No MO-A Part 1, NOL Box. '1' if NOL Subtraction Existing Field Re-Numbered Numbered Numbered
Benefits. Benefits. Benefits. Benefits. Benefits. Subtractions from Other Source Description Subtractions from Other Source. Source Description Descri
130 Subtractions from Other Source 01 N MO-A Part 1, Other Box. '1' if Income reported from Other Source. 135 Other Source Description 14 AN MO-A Part 1, Description Box. Description Gother Source Income required if Other Box (Field # 130) is checked. New Field O81704 145 O1 N No Entry. New Field O81704 150 O1 N No Entry. New Field O81704 155 NOL Indicator O1 N No Entry. New Field O81704 155 NOL Indicator O1 N MO-A Part 1, NOL Box. '1' if NOL Subtraction Existing Field Re-Numbered 160 Subtractions Yourself 12 N MO-A Part 1, Line 8Y. Income reported from the sources listed above
Other Source Other Source Other Source Other Source Other Source Description Other Source Other Source Description Other Source Other Source Description Other Source Income reported from Other Source Income required if Other Box (Field # 130) is checked. O
Other Source Other Source Other Source Other Source Other Source Description Other Source Other Source Description Other Source Other Source Description Other Source Income reported from Other Source Income required if Other Box (Field # 130) is checked. O
Other Source 14 AN MO-A Part 1, Description Box. Description
135 Other Source Description 14 AN MO-A Part 1, Description Box. Description Box. Description of Other Source Income required if Other Box (Field # 130) is checked. O1 N No Entry.
Description Description Box. Description of Other Source Income required if Other Box (Field # 130) is checked. New Field 081704 New Field 081704 New Field 150 New Field 081704 New Field 081704 New Field 150 Subtraction 01 No Entry. No Entry.
Source Income required if Other Box (Field # 130) is checked. New Field 081704
Source Income required if Other Box (Field # 130) is checked. New Field 081704
New Field 081704 New Field 150 O1 N No Entry.
New Field 081704 New Field 150 Notentry. O1 N N
New Field 08170414001NNo Entry.New Field 08170414501NNo Entry.New Field 08170415001NNo Entry.New Field 081704155NOL Indicator 08170401NMO-A Part 1, NOL Box. '1' if NOL SubtractionExisting Field Re- Numbered160Subtractions Yourself12NMO-A Part 1, Line 8Y. Income reported from the sources listed above
New Field 081704 New Field 150 01 N No Entry. New Field 081704 New Field 150 01 N No Entry. New Field 081704 New Field 155 NOL Indicator 01 N MO-A Part 1, NOL Box. '1' if NOL Subtraction Existing Field Re-Numbered The sources listed above
New Field 081704 New Field 150 01 N No Entry. New Field 081704 New Field 155 NOL Indicator 01 N MO-A Part 1, NOL Box. '1' if NOL Subtraction Existing Field Re-Numbered 160 Subtractions 12 N MO-A Part 1, Line 8Y. Income reported from the sources listed above
New Field 081704 New Field 150 New Field 155 NOL Indicator 01 Existing Field Re-Numbered New Field 150 NOL Indicator 01 Nous Entry. No Entry. No Entry. No Entry. No Mo-A Part 1, NOL Box. '1' if NOL Subtraction Nous Part 1, Line 8Y. Income reported from the sources listed above
New Field 081704 New Field 150 New Field 155 NOL Indicator 01 Existing Field Re-Numbered New Field 150 NOL Indicator 01 Nous Entry. No Entry. No Entry. No Entry. No Mo-A Part 1, NOL Box. '1' if NOL Subtraction Nous Part 1, Line 8Y. Income reported from the sources listed above
New Field 08170415001NNo Entry.New Field 081704155NOL Indicator 08170401NMO-A Part 1, NOL Box. '1' if NOL SubtractionExisting Field Re- Numbered160Subtractions Yourself12NMO-A Part 1, Line 8Y. Income reported from the sources listed above
New Field 155 NOL Indicator 01 N MO-A Part 1, NOL Box. '1' if NOL Subtraction Existing 160 Subtractions 12 N MO-A Part 1, Line 8Y. Income reported from the sources listed above
New Field 155 NOL Indicator 01 N MO-A Part 1, NOL Box. '1' if NOL Subtraction Existing 160 Subtractions 12 N MO-A Part 1, Line 8Y. Income reported from the sources listed above
081704 '1' if NOL Subtraction Existing 160 Subtractions 12 N MO-A Part 1, Line 8Y. Field Re- Numbered Yourself Income reported from the sources listed above
Existing Field Re- Numbered Subtractions Yourself Subtractions Yourself N MO-A Part 1, Line 8Y. Income reported from the sources listed above
Existing Field Re- Numbered Subtractions Yourself Subtractions Yourself N MO-A Part 1, Line 8Y. Income reported from the sources listed above
Field Re- Numbered Yourself Income reported from the sources listed above
Numbered the sources listed above
081704 (Fields # 110 through
130).
Existing 165 Subtractions 12 N MO-A Part 1, Line 8S.
Field Re- Spouse Income reported from
Numbered the sources listed above
081704 (ELF Form # 110
through 130).
Existing 170 Exempt 12 N MO-A Part 1, Line 9Y.
Field Re- contributions to, Exempt contributions
Numbered or earnings from made to, or earnings
081704 the Missouri from the Missouri
Savings for Savings for Tuition
Tuition Program Program, not to exceed
(MO\$T) Yourself \$8,000 per taxpayer or
MAGI for taxpayer.
175 Exempt 12 N MO-A Part 1, Line 9S.
Existing contributions to, Exempt contributions
Field Re- or earnings from made to, or earnings
Numbered the Missouri from the Missouri
081704 Savings for Savings for Tuition
Tuition Program Program, not to exceed
(MOST) Should \$0.000 nor toyngyor or
(MO\$T) Spouse \$8,000 per taxpayer or
(MO\$1) Spouse \$8,000 per taxpayer or MAGI for taxpayer.
MAGI for taxpayer.
Existing 180 Missouri 12 N MO-A Part 1, Line 10Y.
MAGI for taxpayer.

081704		(Yourself)				
Existing	185	Missouri	12	N	MO-A Part 1, Line 10S.	
Field Re-		Depreciation				
Numbered		Adjustment				
081704		(Spouse)				
New Field	190	Sold or Disposed	01	N	MO-A Part 1, Sold or	
081704	170	Property	01	14	Disposed Property Box.	
001704		Froperty			'1' if Depreciation is for	
					Sold or Disposed	
New Field	105		01	N.	Property.	
	195		01	N	No Entry.	
081704	000	T. I. I. F. J I	10		MO A Dark O Live 4	
Existing	200	Total Federal	12	N	MO-A Part 2, Line 1.	
Field Re-		Itemized			From Federal Form	
Numbered		Deductions			1040, Line 37. (ELF	
081704					Form RET1040 Field	
					0789)	
Existing	205	Social Security	12	N	MO-A Part 2, Line 2,	
Field Re-		Tax Yourself			Box 1. From Form W-2,	
Numbered					Box 4. Cannot exceed	
081704					\$5,450.	
Existing	210	Medicare Tax	12	N	MO-A Part 2, Line 2,	
Field Re-		Yourself			Box 2. From Form W-2,	
Numbered					Box 6.	
081704						
Existing	215	Social Security	12	N	MO-A Part 2, Line 3,	
Field Re-		Tax Spouse			Box 1. From Form W-2,	
Numbered					Box 4. Cannot exceed	
081704					\$5,450.	
Existing	220	Medicare Tax	12	N	MO-A Part 2, Line 3,	
Field Re-		Spouse			Box 2. From Form W-2,	
Numbered					Box 6.	
081704						
Existing	225	Railroad	12	N	MO-A Part 2, Line 4,	
Field Re-		Retirement			Box 1. From Form W-2,	
Numbered		Yourself			Box 14. Cannot exceed	
081704		I Our John			\$5,450.00 for Tier I or	
331704					\$3,430.00 for Tier II.	
Existing	230	Railroad	12	N	MO-A Part 2, Line 4,	
Field Re-	230	Medicare	12	14	Box 2. From Form W-2,	
Numbered		Yourself			Box 6.	
081704		Toursen			BOX 0.	
	235	Dailroad	12	N	MO A Port 2 Line F	
Existing	235	Railroad	12	IV	MO-A Part 2, Line 5,	
Field Re-		Retirement			Box 1. From Form W-2,	
Numbered		Spouse			Box 14. Cannot exceed	
081704					\$5,450.00 for Tier I or	
Factoria	242	Dellas	4.0	N.	\$3,190.00 for Tier II.	
Existing	240	Railroad	12	N	MO-A Part 2, Line 5,	
Field Re-		Medicare Spouse			Box 2. From Form W-2,	
Numbered					Box 6.	
081704						
Existing	245	Self-Employment	12	N	MO-A Part 2 Line 6	

Field Re- Numbered 081704		Тах			From Federal Form 1040, Line 28.	
Existing Field Re- Numbered 081704	250	State and Local Income Taxes	12	N	MO-A Part 2 Line 8. From Federal Form 1040, Schedule A, Line 5.	
Existing Field Re- Numbered 081704	255	Kansas City/St. Louis Earnings Tax	12	N	MO-A Part 2 Line 9. From MO-A Part 1 Line 9, the amount of Line 3 that was Kansas City/St. Louis Earnings Tax.	
Existing Field Re- Numbered 081704	260	Net State Income Taxes	12	N	MO-A Part 2 Line 10. From Form MO-A Line 8 Minus Line 9 Else Line 8 from Worksheet. (Field 220 less 225 else 275)	
Existing Field Re- Numbered 081704	265	Missouri Itemized Deductions	12	N	MO-A Part 2 Line 11. MO-A Part 2 Line 7 (Field 170 Plus 175 Plus 180 Plus 185 Plus 190 Plus 195 Plus 200 Plus 205 Plus 210 Plus 215) Minus Line 10 (Field 230).	
Existing Field Re- Numbered 081704	270	Worksheet for Part 2, Line 1	12	N	MO-A Worksheet for Part 2, Line 1. From Federal Form 1040, worksheet, Page A-6, Line 3 of instructions. If 0 or negative, Enter 0.	
Existing Field Re- Numbered 081704	275	Worksheet for Part 2, Line 2	12	N	MO-A Worksheet for Part 2, Line 2. From Federal Form 1040, Page A-6, Line 9 of instructions.	
Existing Field Re- Numbered 081704	280	Worksheet for Part 2, Line 3	12	N	MO-A Worksheet for Part 2, Line 3. From Federal Form 1040, Schedule A, Line 5. (ELF SCHbbA Field 90)	
Existing Field Re- Numbered 081704	285	Worksheet for Part 2, Line 4	12	N	MO-A Worksheet for Part 2, Line 4. The amount of Line 3 that was Kansas City/St. Louis earnings tax.	
Existing Field Re- Numbered 081704	290	Worksheet for Part 2, Line 5	12	N	MO-A Worksheet for Part 2, Line 5. From MO-A Worksheet for Part 2, Line 3 Minus Line 4. (Field 250 less	

					Field 255)	
Existing Field Re- Numbered 081704	295	Worksheet for Part 2, Line 6	12	N	MO-A Worksheet for Part 2, Line 6. From MO-A Worksheet for Part 2, Line 5 Divided by Line 1. (Field 260 divided by Field 240)	
Existing Field Re- Numbered 081704	300	Worksheet for Part 2, Line 7	12	N	MO-A Worksheet for Part 2, Line 7. From MO-A Worksheet for Part 1, Line 2 Multiplied by Line 6. (Field 245 Multiplied by Field 265)	
Existing Field Re- Numbered 081704	305	Worksheet for Part 2, Line 8	12	N	MO-A Worksheet for Part 2, Line 8. From MO-A Worksheet Line 5 Minus Line 7. (Field 260 less Field 270) If applicable, this amount is carried to MO-A Part 2, Line 10 (Field # 230).	
Existing Field Re- Numbered 081704	310		12	N	No Entry	
Existing Field Re- Numbered 081704	315		12	N	No Entry	
Existing Field Re- Numbered 081704	320	Missouri Adjusted Gross Income	12	N	MO-A Part 3, Line 1. From MO-1040, Line 6 (ELF Form MO1040 # 380 Plus 385).	
Existing Field Re- Numbered 081704	325	Taxable Social Security	12	N	MO-A Part 3, Line 2. From Federal Form 1040, Line 20B. (ELF Form RET1040 Field 557)	
Existing Field Re- Numbered 081704	330	Modified Missouri Adjusted Gross Income	12	N	MO-A Part 3, Line 3. MO-A Line 1 Minus Line 2. (Field 290 less Field 295)	
Existing Field Re- Numbered 081704	335	Filing Status Deduction	12	N	MO-A Part 3, Line 4. From MO-1040 Line 9. If Filing Status is '1', '6', or '7' Value = '25000' Else if Filing Status is '3' Value = '32000 Else if Filing Status is '4' or '5' Value = '16000'.	
Existing Field Re- Numbered	340	Pension Qualification	12	N	MO-A Part 3, Line 5. From MO-A Line 3 Minus Line 4. Must be	

081704					>=0. If Line 5 >\$6,000 or \$12,000 if filing combined, you do not qualify for pension exemption.	
Existing Field Re- Numbered 081704	345	Taxable Pension Yourself	12	N	MO-A Part 3, Line 6Y. From Your private or government pension portion of Federal form 1040, Lines 15B and 16B.	
Existing Field Re- Numbered 081704	350	Taxable Pension Spouse	12	N	MO-A Part 3, Line 6S. From the Spouse's private or government pension portion of Federal Form 1040, Line 15B and 16B.	
Existing Field Re- Numbered 081704	355	Allowable Pension Exemption Yourself	12	N	MO-A Part 3, Line 7Y. From MO-A Part 3 Line 6Y or \$6,000, whichever is less.	
Existing Field Re- Numbered 081704	360	Allowable Pension Exemption Spouse	12	N	MO-A Part 3, Line 7S. From MO-A Part 3 Line 6S or \$6,000, whichever is less.	
Existing Field Re- Numbered 081704	365	Combined Pension Exemption	12	N	MO-A Part 3, Line 8. From MO-A Part 3, Line 7Y Plus 7S.	
Existing Field Re- Numbered 081704	370	Total Pension Exemption Record Terminus	12	AN	MO-A Part 3, Line 9. From MO-A Part 3, Line 8 Minus Line 5. Field 335 less 310.	

End of Form MO-A

Form MO-CR

Note: The '1' indicator must be set in the Generic record when using this form (Field # 305-19 and/or 305-20). Two occurrences of the MO-CR will be allowed. Taxpayer and Spouse are reported on the same form with additional state credit reported on the second occurrence.

New? Field No. Field ID Length Type Description/Value More Info?

	Byte Count	04	N	'nnnn' Variable Length
	Dyto oount			record
	Record Sentinel	04	AN	'!!!!'
000	Record ID			See Sub-Values
000-1	Form ID	08	AN	'FRMMOCR1'
000-2	Filler	02	AN	Blanks
000-3	Form Occurrence	02	N	'01' Through '02'
000-4	Page Number	05	AN	'PG01b'
000-5	SSN of Primary	09	N	SSN of Taxpayer. Must
	Taxpayer			match Federal return
015	CR Indicator Yourself	01	N	'1' if CR is attached for Primary Taxpayer. Must match (ELF # 305-19)
020	CR Indicator Spouse	01	N	'1' if CR is attached for Secondary Taxpayer. Must match (ELF # 305- 20)
025	Missouri Adjusted Gross Income Yourself	12	N	MO-CR Line 1Y. From MO-1040, Line 5Y. (Elf Form # 380).
030	Missouri Adjusted Gross Income Spouse	12	N	MO-CR Line 1S. From MO-1040, Line 5S. (Elf Form #385).
035	Missouri Income Tax Yourself	12	N	MO-CR Line 2Y. From MO-1040, Line 24Y. (Elf Form # 485).
040	Missouri Income Tax Spouse	12	N	MO-CR Line 2S. From MO-1040, Line 24S. (Elf Form # 490).
045	State Yourself	02	AN	Use Standard Postal Abbreviation
050	State Spouse	02	AN	Use Standard Postal Abbreviation
055	Non-Missouri Wages Yourself	12	N	MO-CR Line 3Y. From Non-Missouri Sources.
060	Non-Missouri Wages Spouse	12	N	MO-CR Line 3S. From Non-Missouri Sources.
065	Other Income Yourself	12	N	MO-CR Line 4Y. Other sources of Non-Missouri Income.
070	Other Income Spouse	12	N	MO-CR Line 4S. Other sources of Non-Missouri Income.
075	Related Adjustments Yourself	12	N	MO-CR Line 6Y. From Federal Form 1040 Line

				35.	
080	Related Adjustments Spouse	12	N	MO-CR Line 6S. From Federal Form 1040 Line 35.	
085	Net Income Yourself	12	N	MO-CR Line 7Y. From MO-CR Line 3Y Plus Line 4Y Minus Line 6Y.	
090	Net Income Spouse	12	N	MO-CR Line 7S. From MO-CR Line 3S Plus Line 4S Minus Line 6S.	
095	Percentage of Income Taxed by Other State Yourself	12	N	MO-CR Line 8Y. From MO-CR Line 7Y Divided by MO-CR Line 1Y.	
100	Percentage of Income Taxed by Other State Spouse	12	N	MO-CR Line 8S. From MO-CR Line 7S Divided by MO-CR Line 1S.	
105	Maximum Credit Yourself	12	N	MO-CR Line 9Y. From MO-CR Line 2Y Multiplied by MO-CR Line 8Y.	
110	Maximum Credit Spouse	12	N	MO-CR Line 9S. From MO-CR Line 2S Multiplied by MO-CR Line 8S.	
115	Taxes Paid to Other State Yourself	12	N	MO-CR Line 10Y. From Income tax paid to other State on the Amount of MO-CR, Line 7Y.	
120	Taxes Paid to Other State Spouse	12	N	MO-CR Line 10S. From Income tax paid to other State on the Amount of MO-CR, Line 7S.	
125	Credit Yourself	12	N	MO-CR Line 11Y. From Line 9Y (105) or Line 10Y (115) Whichever is Less.	
130	Credit Spouse	12	N	MO-CR Line 11S. From Line 9S (110) or Line 10S (120) Whichever is Less.	
	Record Terminus	01	AN	'\$'	

End of Form MO-CR.

Form MO-NRI

Note: The '1' indicator must be set in the Generic record when using this form (Field # 305-21 Or 305-22). One MO-NRI will be allowed, which can accommodate both the Primary and the Secondary Taxpayer.

New? Field No. Field ID Length Type Description/Value More Info?

		Byte Count	04	N	'nnnn' Variable Length record
		Record Sentinel	04	AN	'!!!!'
0	000	Record ID			See Sub-Values
0	000-1	Form ID	08	AN	'FRMMONRI'
	000-2	Filler	02	AN	Blanks
0	000-3	Form Occurrence	02	N	'01'
0	000-4	Page Number	05	AN	'PG01b'
0	000-5	SSN of Primary	09	N	SSN of Taxpayer. Must
		Taxpayer			match Federal return
0)15	NRI Indicator Yourself	01	N	'1'. Must match (ELF # 305-21).
0)20	NRI Indicator Spouse	01	N	'1'. Must match (ELF # 305-22).
0	025	NRI Status Yourself	01	N	MO-NRI Part A. '1' if Non- Resident of Missouri, '2' if Part-Year Missouri Resident, or '3' if Military Non-Resident.
0	930	NRI Status Spouse	01	N	MO-NRI Part A. '1' if Non- Resident of Missouri, '2' if Part-Year Missouri Resident, or '3' if Military Non-Resident.
0	035	NRI Resident State Yourself	02	AN	MO-NRI Part A, Line 1Y. Resident State. Use Standard Postal Abbreviation. Required if NRI Status (025) above is '1'.
0	140	NRI Resident State Spouse	02	AN	MO-NRI Part A, Line 1S. Resident State. Use Standard Postal Abbreviation. Required if NRI Status (030) above is '1'.
0	145	Part-Year Beginning Date Yourself	8	D	MO-NRI Part A, Line 2B. Beginning date of Part- Year Resident, in format of CCYYMMDD. Required if NRI Status above (025) is '2'.
0	950	Part-Year Ending Date Yourself	8	D	MO-NRI Part A, Line 2B. Ending date of part-year Resident, in format of

				CCYYMMDD. Required if NRI Status above (025) is '2'.
055	Part-Year Beginning Date Spouse	8	D	MO-NRI Part A, Line 2B. Beginning date of Part- Year Resident, in format of CCYYMMDD. Required if NRI Status above (030) is '2'.
060	Part-Year Ending Date Spouse	8	D	MO-NRI Part A, Line 2B. Ending date of part-year Resident, in format of CCYYMMDD. Required if NRI Status above (030) is '2'.
065	Missouri Wages Yourself	12	N	MO-NRI Part B, Line 1. From Missouri Wages, Else if using MO-NRI, Part C, From Line U.
070	Missouri Wages Spouse	12	N	MO-NRI Part B, Line 1. From Missouri Wages, Else if using MO-NRI, Part C, From Line U.
075	Total Adjusted Gross Income Yourself	12	N	MO-NRI Part B, Line 2. From MO-1040, Line 5Y or from Federal form if NRI Status above (025) is '3'.
080	Total Adjusted Gross Income Spouse	12	N	MO-NRI Part B, Line 2. From MO-1040, Line 5S or from Federal form if NRI Status above (030) is '3'.
085	Missouri Income Percentage Yourself	12	N	MO-NRI Part B, Line 3. From MO-NRI Part B, Line 1 Divided by Line 2. Cannot exceed '100'. Amount is carried to MO- 1040, Line 27Y. (Elf Form # 495).
090	Missouri Income Percentage Spouse	12	N	MO-NRI Part B, Line 3. From MO-NRI Part B, Line 1 Divided by Line 2. Cannot exceed '100'. Amount is carried to MO- 1040, Line 27S. (Elf Form # 500).
095	Wages Salaries Tips Yourself	12	N	MO-NRI Part C, Line A. MO Source From Federal Form 1040, Line 7.
100	Wages Salaries Tips Spouse	12	N	MO-NRI Part C, Line A. MO Source From Federal Form 1040, Line 7.

105	Taxable Interest Income Yourself	12	N	MO-NRI Part C, Line B. MO Source From Federal Form 1040, Line 8A.
110	Taxable Interest Income Spouse	12	N	MO-NRI Part C, Line B. MO Source From Federal Form 1040, Line 8A.
115	Dividend Income Yourself	12	N	MO-NRI Part C, Line C. MO Source From Federal Form 1040, Line 9.
120	Dividend Income Spouse	12	N	MO-NRI Part C, Line C. MO source From Federal Form 1040, Line 9.
125	State and Local Income Tax Refunds Yourself	12	N	MO-NRI Part C, Line D. MO Source From Federal Form 1040, Line 10.
130	State and Local Income Tax Refunds Spouse	12	N	MO-NRI Part C, Line D. MO Source From Federal Form 1040, Line 10.
135	Alimony Received Yourself	12	N	MO-NRI Part C, Line E. MO Source From Federal Form 1040, Line 11.
140	Alimony Received Spouse	12	N	MO-NRI Part C, Line E. MO Source From Federal Form 1040, Line 11.
145	Business Income or Loss Yourself	12	N	MO-NRI Part C, Line F. MO Source From Federal Form 1040, Line 12.
150	Business Income or Loss Spouse	12	N	MO-NRI Part C, Line F. MO Source From Federal Form 1040, Line 12.
155	Capital gain or Loss Yourself	12	N	MO-NRI Part C, Line G. MO Source From Federal Form 1040, Line 13.
160	Capital gain or Loss Spouse	12	N	MO-NRI Part C, Line G. MO Source From Federal Form 1040, Line 13.
165	Other Gains or losses Yourself.	12	N	MO-NRI Part C, Line H. MO Source From Federal Form 1040, Line 14.
170	Other Gains or losses Spouse.	12	N	MO-NRI Part C, Line H. MO Source From Federal Form 1040, Line 14.
175	Taxable IRA distributions Yourself	12	N	MO-NRI Part C, Line I. MO Source From Federal Form 1040, Line 15b.
180	Taxable IRA distributions Spouse	12	N	MO-NRI Part C, Line I. MO Source From Federal Form 1040, Line 15b.
185	Taxable Pension and Annuities Yourself	12	N	MO-NRI Part C, Line J. MO Source From Federal Form 1040, Line 16B.
 190	Taxable Pension and	12	N	MO-NRI Part C, Line J.

	Annuities Spouse			MO Source From Federal Form 1040, Line 16B.
195	Rents, Royalties, Partnerships, S Corporations, Trusts, etc Yourself.	12	N	MO-NRI Part C, Line K. MO Source From Federal Form 1040, Line 17.
200	Rents, Royalties, Partnerships, S Corporations, Trusts, etc Spouse.	12	N	MO-NRI Part C, Line K. MO Source From Federal Form 1040, Line 17.
205	Farm Income or Loss Yourself	12	N	MO-NRI Part C, Line L. MO Source From Federal Form 1040, Line 18.
210	Farm Income or Loss Spouse	12	N	MO-NRI Part C, Line L. MO Source From Federal Form 1040, Line 18.
215	Unemployment Compensation Yourself	12	N	MO-NRI Part C, Line M. MO Source From 1040, Line 19.
220	Unemployment Compensation Spouse	12	N	MO-NRI Part C, Line M. MO Source From Federal Form 1040, Line 19.
225	Taxable Social Security Benefits Yourself	12	N	MO-NRI Part C, Line N. MO Source From Federal Form 1040, Line 20b.
230	Taxable Social Security Benefits Spouse	12	N	MO-NRI Part C, Line N. MO Source From Federal Form 1040, Line 20b.
235	Other Income Yourself	12	N	MO-NRI Part C, Line O. MO Source From Federal Form 1040, Line 21.
240	Other Income Spouse	12	N	MO-NRI Part C, Line O. MO Source From Federal Form 1040, Line 21.
245	Federal Adjustments to Income Yourself	12	N	MO-NRI Part C, Line Q. MO Source From Federal Form 1040, Line 35.
250	Federal Adjustments to Income Spouse	12	N	MO-NRI Part C, Line Q. MO Source From Federal Form 1040, Line 35.
255	Missouri Income Yourself	12	N	MO-NRI Part C, Line U. MO Source From MO-NRI Part C, Line A Plus Line B Plus Line C Plus Line D Plus Line E Plus Line F Plus Line G Plus Line H Plus Line I Plus Line J Plus Line K Plus Line L Plus Line M Plus Line N Plus Line O Minus Line Q Plus MO-1040 Line 2S or Line 2Y Minus MO-1040 Line 4S or 4Y(if MO

				Source). Amount is carried to MO-NRI, Part B, Line 1.	
260	Missouri Income Spouse	12	N	MO-NRI Part C, Line U. From MO-NRI Part C, Line A Plus Line B Plus Line C Plus Line D Plus Line E Plus Line F Plus Line G Plus Line H Plus Line I Plus Line J Plus Line K Plus Line L Plus Line M Plus Line N Plus Line O Minus Line Q Plus MO- 1040 Line 2S or Line 2Y Minus MO-1040 Line 4S or 4Y(if MO Source). Amount is carried to MO- NRI, Part B, Line 1.	
	Record Terminus	1		' \$'	

End of Form MO-NRI

Form MO-PTS

Note: The '1' indicator must be set in the Generic record when using this form (Field # 305-24). One MO-PTS will be allowed per return.

	Byte Count	04	N	'nnnn' Variable Length record
	Record Sentinel	04	AN	'iiii'
000	Record ID			See Sub-Values
000-1	Form ID	08	AN	'FRMMOPTS'
000-2	Filler	02	AN	Blanks
000-3	Form Occurrence	02	N	'01'
000-4	Page Number	05	AN	'PG01b'
000-5	SSN of Primary	09	N	SSN of Taxpayer. Must
	Taxpayer			match Federal return
015	Qualification Status	1	N	MO-PTS Qualification Section, Check box A-D. '1' if yourself or spouse over 65 as of December 31 and Resident for the entire year. '2' if Yourself 100% Disabled Veteran. '3' if Yourself or Spouse 100% Disabled as Defined in Section 135.010(2), RSMo. '4' if Yourself or Spouse 60 or over as of December 31 and received surviving spouse Social Security benefits during the preceding taxable year.
020	Birth date Yourself	8	D	Birth date of first taxpayer in format Value = 'CCYYMMDD'
025	Birth date Spouse	8	D	Birth date of Spouse in format Value = 'CCYYMMDD'
030	Missouri Adjusted Gross Income	12	N	MO-PTS, Line 1. From MO-1040, Line 6.
035	Social Security Benefits	12	N	MO-PTS, Line 2. From Form SSA-1099.
040	Pension, Annuity, Dividend, or Interest.	12	N	MO-PTS Line 3. Amount not included in MAGI. (Amount From MO-A, Part 1, Line 6 would be Entered on this line.)
045	Railroad retirement benefits	12	N	MO-PTS Line 4 (Form RRB-1099)
050	Veteran's payments or benefits	12	N	MO-PTS Line 5.
055	Public Relief or	12	N	MO-PTS Line 6.

		Assistance			
06	0	Non-business Losses	12	N	MO-PTS Line 7. Note: Loss From Federal 1040, Line 13.(ELF Record # 0450).
06	5	Total Household Income	12	N	MO-PTS Line 8. Sum of MO-PTS Lines 1 through 7.
07	0	Filing Status from MO- 1040	1	N	Generic record 305, Field 16.
07	75	Married filing combined claim	12	N	MO-PTS Line 9. If filing status is Married filing combined(C), Value=\$2000 else 0.
08	30	Net Household Income	12	N	MO-PTS Line 10. Subtract Line 9 from Line 8. If total is over \$25,000, Stop. No credit is allowed.
08	35	Real Estate Tax Receipt Attached?	1	N	If Real Estate Tax Receipts included, Value='1'
09	90	Real Estate Tax Paid	12	N	MO-PTS Line 11. Amount is total of city and county Real Estate Tax Paid for a home.
09	95	MO-CRP Attached?	1	N	If MO-CRP's are included, Value='1'
10	00	Total Rent	12	N	MO-CRP Line 8.
10		Rent Paid	12	N	MO-PTS Line 12. From MO-CRP Line 8 , Multiplied by 20%.
11	0	Total tax and Rent	12	N	MO-PTS Line 13. From MO-PTS Line 11 plus Line 12, or \$750, whichever is less.
11	5	Property Tax Credit	12	N	MO-PTS Line 14. Line 10 and Line 13 applied to PTC Tax Table. (Refer to MO- 1040, MO Property Tax Credit Table and Instructions.) Amount is carried forward to MO- 1040, Line 37 Field #565.
		Record Terminus	1		'\$'

End of Form MO-PTS

Form MO-CRP

Note: If the '1' indicator is set for the MO-CRP indicator (Unformatted PTS record, field PTS 095), this data must be included.

	Byte Count	04	N	'nnnn' Variable Length
				record
	Start of Record Sentinel	4	N	"!!!!"
000	Record ID			See sub-values
000-1	Form ID	8		'FRMMOCRP'
000-2	Filler	2		Spaces
000-3	Form Occurrence	2		'01' to '05'
000-4	Page Number	5		'PG01b'
000-5	Taxpayer SSN	9		SSN of Taxpayer. Must match Federal return.
015	Gross Rent Paid	12	N	MO-CRP, Line 6.
020	Number of Additional Persons sharing residence	1	N	If status of field 025 below is '7', value is 1, 2, or 3.
025	Type of Rental Unit	1	N	Checkboxes A-G. '1' if Apartment, House, Mobile Home, or Duplex. '2' if Mobile Home Lot, '3' if Boarding Home or Residential Care. '4' if Skilled or intermediate nursing home. '5' if Hotel. '6' if Low Income Housing. '7' if Shared Home.
030	Type of Rental unit Percentage	12	N	Determined as follows: Housing Not Listed Below=100%, Boarding Home=50%, Residential Care=50%, Skilled Care Nursing Home=45%, Hotel/Meals=50%, Hotel/Other=100%, Low Income Housing=100% (Rent cannot exceed 40% of Household Income), Shared Home=Percentage of home occupied by you. Additional persons sharing home: 1=50%, 2=33%, 3=25%

035	Net Rent Paid	12	N	MO-CRP Line 6 Multiplied by the percentage on MO- CRP. Line 7. Amount is carried to MO-PTS, Line 12.	
040	Rental Period From	8	D	MO-CRP Line 5 from value CCYYMMDD.	
045	Rental Period To	8	D	MO-CRP Line 5 to value CCYYMMDD.	
	Record Terminus	1		Value '\$'.	

End of Form MO-CRP

Real Estate Tax Receipt (MO-RET)

Note: : If the '1' indicator is set for the MO-RET indicator (Unformatted PTS record, field PTS 085), this data must be included. This form is not produced by the state, it is produced by counties, and is unique to each county. The data below should be produced for the electronic record to emulate the necessary fields from the Real Estate Tax Receipt.

New?	Field No.	Field ID Length	Type	Descr	ription/Value More Info?
		Byte Count	04	N	'nnnn' Variable Length
					record
		Start of Record	4	N	"!!!!"
		Sentinel			
	000	Record ID			See sub-values
	000-1	Form ID	8		'FRMMORET'
	000-2	Filler	2		Spaces
	000-3	Form Occurrence	2		'01' to '02'
	000-4	Page Number	5		'PG01b'
	000-5	Taxpayer SSN	9		SSN of taxpayer. Must
					match Federal return.
	015	County or City issuing	4	Α	County or City which
		Receipt			issued the Tax receipt
					being entered. Value from
					Appendix A, County Code
					List, or first 4 letters of
					issuing City.
	020	Number of acres	12	N	Number of Acres listed on
					Receipt. (If less than 1
					acre, enter 0)
	025	Percentage from	12	N	Percentage from Real
		worksheet			Estate Tax Worksheet.
					Only use one per receipt.
					If no reduction
					percentage, use 100%.
	030	Tax Paid	12	N	Tax Paid on Receipt.
	035	Reduction Amount	12	N	Percentage from
					worksheet multiplied by
					tax paid. Enter here and
					on form MO-PTS, Line 11.
		Record Terminus	1		Value='\$'.

End of MO-RET

Federal Return Data

Insert the Federal record following the Missouri data

New? Field No. Field ID LengthType Description/Value

	N/A	Record Sentinel	04	N/A	1****1
	0000	Record ID Type	06	AN	'STbbbb'
	0001	Form Number	06	AN	'0002bb'
	0002	Page Number	05	AN	'PG01b'
	0003	Primary SSN	09	N	Primary SSN of taxpayer.
	0004	Filler1	01		Blank
	0005	Form/Schedule Number	07	N	'0000001'
	010	State Code	02	AN	'MO'
	011	City Code	02	AN	No Entry
	020	Declaration Control	14	N	DCN From Federal return.
		Number			See sub-values below.
	020-1	First two Positions	02	N	'00'
	020-2	EFIN of Originator	06	N	ID of Originator of Transaction
	020-3	Batch Number	03	N	'000-999'
	020-4	Serial Number	02	N	′00-99′
Yes 060204	020-5	Year Digit	01	N	' 5'
	050	Form Data	80	AN	Up to 60 Lines, 80 bytes per Line.
		Federal Return 1040 (or equivalent thru Statements.)			
	345	Form Data (Line 060)	80		
		Record Terminus	01		'#'

End of Federal Record

State Acknowledgments (Outer TRANA Record)

D61704 Byte Count O4 N O120	
Sentinel O61704 O000 Record ID 6 A 'TRANAb' O61704 O010 EIN of Transmitter 9 N Missouri EIN O61704 O020 Transmitter Name 35 N 'Missouri Department of Revenue' O61704 O030 Type Transmitter 16 AN 'Preparer's Agent' O61704 O040 Processing Site 1 A 'E' O61704 O050 Transmission Date 8 N CCYYMMDD O61704 O060 EIN of Transmitter 7 N ETIN of State acting as transmitter plus 1 blank space. O070 Julian Day 3 N Julian Date of file Generation. O61704 O080 Transmission 2 N Sequence number of file.	
0617040000Record ID6A'TRANAb'0617040010EIN of Transmitter9NMissouri EIN0617040020Transmitter Name35N'Missouri Department of Revenue'0617040030Type Transmitter16AN'Preparer's Agent'0617040040Processing Site1A'E'0617040050Transmission Date8NCCYYMMDD0617040060EIN of Transmitter7NETIN of State acting as transmitter plus 1 blank space.0070Julian Day3NJulian Date of file Generation.0617040080Transmission Sequence for Julian day.2NSequence number of file.	
0617040010EIN of Transmitter9NMissouri EIN0617040020Transmitter Name35N'Missouri Department of Revenue'0617040030Type Transmitter16AN'Preparer's Agent'0617040040Processing Site1A'E'0617040050Transmission Date8NCCYYMMDD0617040060EIN of Transmitter7NETIN of State acting as transmitter plus 1 blank space.0070Julian Day3NJulian Date of file Generation.0617040080Transmission Sequence for Julian day.2NSequence number of file.	
061704 0020 Transmitter Name 35 N 'Missouri Department of Revenue' 061704 0030 Type Transmitter 16 AN 'Preparer's Agent' 061704 0040 Processing Site 1 A 'E' 061704 0050 Transmission Date 8 N CCYYMMDD 061704 0060 EIN of Transmitter 7 N ETIN of State acting as transmitter plus 1 blank space. 0070 Julian Day 3 N Julian Date of file Generation. 061704 0080 Transmission 2 N Sequence number of file.	
O61704 O030 Type Transmitter 16 AN 'Preparer's Agent'	
0617040030Type Transmitter16AN'Preparer's Agent'0617040040Processing Site1A'E'0617040050Transmission Date8NCCYYMMDD0617040060EIN of Transmitter7NETIN of State acting as transmitter plus 1 blank space.0070Julian Day3NJulian Date of file Generation.0617040080Transmission Sequence for Julian day.2NSequence number of file.	
0617040040Processing Site1A'E'0617040050Transmission Date8NCCYYMMDD0617040060EIN of Transmitter7NETIN of State acting as transmitter plus 1 blank space.0070Julian Day3NJulian Date of file Generation.0617040080Transmission Sequence for Julian day.2NSequence number of file.	
061704 0050 Transmission Date 8 N CCYYMMDD 061704 0060 EIN of Transmitter 7 N ETIN of State acting as transmitter plus 1 blank space. 0070 Julian Day 3 N Julian Date of file Generation. 061704 0080 Transmission Sequence for Julian day. 2 N Sequence number of file.	
061704 0060 EIN of Transmitter 7 N ETIN of State acting as transmitter plus 1 blank space. 0070 Julian Day 3 N Julian Date of file Generation. 061704 Transmission Sequence for Julian day. 2 N Sequence number of file.	
as transmitter plus 1 blank space. 0070 Julian Day 3 N Julian Date of file Generation. 061704 0080 Transmission 2 N Sequence number of file. Sequence for Julian day.	
0070 Julian Day 3 N Julian Date of file Generation. 061704 0080 Transmission 2 N Sequence number of file. Sequence for Julian day.	
0070 Julian Day 3 N Julian Date of file Generation. 061704 0080 Transmission 2 N Sequence number of file. Sequence for Julian day.	
0070 Julian Day 3 N Julian Date of file Generation. 061704 0080 Transmission 2 N Sequence number of file. day.	
061704 Generation. 061704 0080 Transmission 2 N Sequence number of file. day.	
061704 0080 Transmission 2 N Sequence number of file.	
Sequence for Julian file.	
day.	
Transmission	
Format	
061704 0100 Record Type 1 A 'F'	
061704 0110 Transmitter EFIN 6 N Blank	
061704 0120 Filler 5 Blank	
061704 0130 Reserved 1 Blank	
061704 0140 Reserved 1 Blank	
061704 0150 Reserved 6 Blank	
061704	
Code	
061704	
Code	
061704 0180 Reserved 1 Blank	
061704 Record Terminus 1 C '#'	

State Acknowledgments (Outer TRANB Record)

061704		Byte Count	04	N	0120	
061704		Start of Record	4	N	"****II	
		Sentinel				
061704	0000	Record ID	6	Α	'TRANBb'	
061704	0010	EIN of Transmitter	9	N	Missouri EIN	
061704	0020	Transmitter's	35	AN	Address to be filled by	
		Address			State.	
061704	0030	Transmitter's City,	35	AN	To be filled by State.	
		State, Zip				
061704	0040	Transmitter's Area	10	N	To be filled by State.	
		Code & Phone				
		Number				
061704	0050	Filler	16		Blank	
		Record Terminus	1	С	<i>'#'</i>	

State Acknowledgments (Inner TRANA Record)

O61704	0/4704				l	0400	
Sentine Sent	061704		Byte Count	04	N	0120	
061704 0000 Record ID 6 A 'TRANAb' 061704 0010 EIN of Transmitter 9 N EIN of Transmitter (State will leave this blank). 061704 0020 Transmitter Name 35 N State will leave this blank. 061704 0030 Type Transmitter 16 AN 'Preparer's Agent' 061704 0040 Processing Site 1 A 'E' 061704 0050 Transmission Date 8 N CCYYMMDD 061704 0060 ETIN of Transmitter 7 N ETIN of Transmitter of Electronic Return plus 1 blank space. 061704 0080 Transmission 2 N Sequence number of file. 061704 0080 Transmission 2 N Sequence number of file. 061704 0100 Record Type 1 A 'A' 061704 0100 Record Type 1 A 'F' 061704 0120 Filler 5 Blank <td>061704</td> <td></td> <td></td> <td>4</td> <td>N</td> <td>"***"</td> <td></td>	061704			4	N	"***"	
Deliver Deli							
Continue							
Diank Dian	061704	0010	EIN of Transmitter	9	N		
061704 0020 Transmitter Name 35 N State will leave this blank. 061704 0030 Type Transmitter 16 AN 'Preparer's Agent' 061704 0040 Processing Site 1 A 'E' 061704 0050 Transmission Date 8 N CCYYMMDD 061704 0060 ETIN of Transmitter 7 N ETIN of Transmitter of Electronic Return plus 1 blank space. 061704 0070 Julian Day 3 N Julian Date of file Generation. 061704 0080 Transmission Sequence for Julian day. 2 N Sequence number of file. 061704 0090 Acknowledgment Transmission Format 1 A 'A' 061704 0100 Record Type 1 A 'F' 061704 0110 Transmitter EFIN 6 N EFIN of Transmitter 061704 0120 Filler 5 Blank 061704 0130 Reserved 1 Blank							
Description						· · ·	
061704 0030 Type Transmitter 16 AN 'Preparer's Agent' 061704 0040 Processing Site 1 A 'E' 061704 0050 Transmission Date 8 N CCYYMMDD 061704 0060 ETIN of Transmitter 7 N ETIN of Transmitter of Electronic Return plus 1 blank space. 061704 0070 Julian Day 3 N Julian Date of file Generation. 061704 0080 Transmission Sequence for Julian day. 2 N Sequence number of file. 061704 0090 Acknowledgment Transmission Format 1 A 'A' 061704 0100 Record Type 1 A 'F' 061704 0110 Transmitter EFIN 6 N EFIN of Transmitter 061704 0120 Filler 5 Blank 061704 0130 Reserved 1 Blank 061704 0150 Reserved 6 Blank 061704 0160<	061704	0020	Transmitter Name	35	N	State will leave this	
061704 0040 Processing Site 1 A 'E' 061704 0050 Transmission Date 8 N CCYYMMDD 061704 0060 ETIN of Transmitter 7 N ETIN of Transmitter of Electronic Return plus 1 blank space. 061704 0070 Julian Day 3 N Julian Date of file Generation. 061704 0080 Transmission Sequence for Julian day. 2 N Sequence number of file. 061704 0090 Acknowledgment Transmission Format 1 A 'A' 061704 0100 Record Type 1 A 'F' 061704 0110 Transmitter EFIN 6 N EFIN of Transmitter 061704 0120 Filler 5 Blank 061704 0130 Reserved 1 Blank 061704 0140 Reserved 6 Blank 061704 0150 Reserved 6 Blank 061704 0160 Production-Test						blank.	
061704 0050 Transmission Date 8 N CCYYMMDD 061704 0060 ETIN of Transmitter 7 N ETIN of Transmitter of Electronic Return plus 1 blank space. 061704 0070 Julian Day 3 N Julian Date of file Generation. 061704 0080 Transmission Sequence for Julian day. 2 N Sequence number of file. 061704 0090 Acknowledgment Transmission Format 1 A 'A' 061704 0100 Record Type 1 A 'F' 061704 0110 Transmitter EFIN 6 N EFIN of Transmitter 061704 0120 Filler 5 Blank 061704 0130 Reserved 1 Blank 061704 0150 Reserved 6 Blank 061704 0160 Production-Test 1 A 'P' or 'T'	061704	0030	Type Transmitter	16	AN	'Preparer's Agent'	
061704 0060 ETIN of Transmitter 7 N ETIN of Transmitter of Electronic Return plus 1 blank space. 061704 0070 Julian Day 3 N Julian Date of file Generation. 061704 0080 Transmission Sequence for Julian day. 2 N Sequence number of file. 061704 0090 Acknowledgment Transmission Format 1 A 'A' 061704 0100 Record Type 1 A 'F' 061704 0110 Transmitter EFIN 6 N EFIN of Transmitter 061704 0120 Filler 5 Blank 061704 0130 Reserved 1 Blank 061704 0150 Reserved 6 Blank 061704 0150 Production-Test 1 A 'P' or 'T'	061704	0040	Processing Site	1	Α	'E'	
Blank Blan	061704	0050	Transmission Date	8	N	CCYYMMDD	
1 blank space.	061704	0060	ETIN of Transmitter	7	N	ETIN of Transmitter of	
O070						Electronic Return plus	
O61704 O080						1 blank space.	
O61704 O080		0070	Julian Day	3	N	Julian Date of file	
Sequence for Julian day. file.	061704			, i		Generation.	
Sequence for Julian day. file.	061704	0080	Transmission	2	N	Sequence number of	
day.			Sequence for Julian	, i			
Transmission Format							
Format	061704	0090	Acknowledgment	1	Α	'A'	
061704 0100 Record Type 1 A 'F' 061704 0110 Transmitter EFIN 6 N EFIN of Transmitter 061704 0120 Filler 5 Blank 061704 0130 Reserved 1 Blank 061704 0140 Reserved 1 Blank 061704 0150 Reserved 6 Blank 061704 0160 Production-Test 1 A 'P' or 'T'			Transmission				
061704 0110 Transmitter EFIN 6 N EFIN of Transmitter 061704 0120 Filler 5 Blank 061704 0130 Reserved 1 Blank 061704 0140 Reserved 1 Blank 061704 0150 Reserved 6 Blank 061704 0160 Production-Test 1 A 'P' or 'T'			Format				
061704 0120 Filler 5 Blank 061704 0130 Reserved 1 Blank 061704 0140 Reserved 1 Blank 061704 0150 Reserved 6 Blank 061704 0160 Production-Test 1 A 'P' or 'T'	061704	0100	Record Type	1	Α	'F'	
061704 0130 Reserved 1 Blank 061704 0140 Reserved 1 Blank 061704 0150 Reserved 6 Blank 061704 0160 Production-Test 1 A 'P' or 'T'	061704	0110	Transmitter EFIN	6	N	EFIN of Transmitter	
061704 0140 Reserved 1 Blank 061704 0150 Reserved 6 Blank 061704 0160 Production-Test 1 A 'P' or 'T'	061704	0120	Filler	5		Blank	
061704 0150 Reserved 6 Blank 061704 0160 Production-Test 1 A 'P' or 'T'	061704	0130	Reserved	1		Blank	
061704	061704	0140	Reserved	1		Blank	
	061704	0150	Reserved	6		Blank	
	061704	0160	Production-Test	1	Α	'P' or 'T'	
Code			Code				
061704	061704	0170	Transmission Type	1	Α	'Z'	
Code							
061704 0180 Reserved 1 Blank	061704	0180	Reserved	1		Blank	
061704 Record Terminus 1 C '#'	061704		Record Terminus	1	С	'#'	

State Acknowledgments (Inner TRANB Record)

061704		Byte Count	04	N	0120	
061704		Start of Record	4	N	"****II	
		Sentinel				
061704	0000	Record ID	6	Α	'TRANBb'	
061704	0010	EIN of Transmitter	9	N	EIN of Transmitter	
061704	0020	Transmitter's	35	AN	Address of	
		Address			Transmitter.	
061704	0030	Transmitter's City,	35	AN	Address of	
		State, Zip			Transmitter	
061704	0040	Transmitter's Area	10	N	Transmitter's Area	
		Code & Phone			Code and Phone	
		Number			Number.	
061704	0050	Filler	16		Blank	
		Record Terminus	1	С	<i>'#'</i>	

State Acknowledgments (Ack Key Record)

0/4704				1	(04.00)	
061704		Byte Count	04	N	'0120'	
061704		Start of Record Sentinel	4	N	"***	
061704	0000	Record ID	6	Α	'ACKbbb'	
061704	0005	Reserved IP Address Code	1	Α	'R' or blank	
061704	0010	EIC Indicator	1	Α	'Y' or blank	
061704	0020	Taxpayer Identification Number	9	N	Primary SSN of Taxpayer.	
061704	0030	Return Sequence Number	16	N	RSN of Return or blank	
061704	0040	Expected Refund or Balance Due	12	N	Refund or Balance Due of the return or blank.	
061704	0050	Acceptance Code	1	A	'A' Accepted, 'R' Rejected, 'D' Duplicated Return. Always 'A' if State does not reject.	
061704	0060	Duplicate Code	3	A	'Dbb' Duplicate DCN or zero, 'Pbb' if Duplicate Primary SSN or zero, 'Sbb' Duplicate Spouse SSN or zero. (Only if Acceptance code is 'D') otherwise blanks.	
061704	0065	PIN Presence Indicator	1	N	'0' No PIN, '1' Practitioner PIN, '2' Self-Select PIN by Practitioner, '3' Self- Select PIN Online, '4' State-Only or blank.	
061704	0070	EFT Code	1		Blank	
061704	0080	Date Accepted	8	N	CCYYMMDD or blank	
061704	0090	Return DCN	14	N	DCN of Return or blank	
061704	0100	Number of Error Records	2	N	'00' - '96' or blank	
061704	0110	FOUO Ret Seq Num	13		Reserved	
061704	0112	State DD Ind	1		Reserved	
061704	0115	Payment Acknowledgment Literal	15	AN	'PYMNT RQST RVCD" or blank.	
061704	0117	Date of Birth Validity Code	1		'0' DOB Validation Not Required, '1' All DOB's valid, '2' Primary DOB	

					Mismatch, '3' Spouse DOB Mismatch, '4' Both DOB's Mismatch or blank	
061704	0118	Filler	1		Blank	
061704	0119	State-Only Code	2	Α	'SO' or blank	
061704	0120	DebtCode	1	AN	'N' None, 'I' IRS Debt, 'F' FMS Debt, 'B' IRS and FMS debt or blank	
061704	0130	State Packet Code	2	Α	'MO'	
061704		Record Terminus	1	С	<i>'#'</i>	

State Acknowledgments (Inner Recap Record)

061704		Byte Count	04	N	′0120′
061704		Start of Record Sentinel	4	N	"****"
061704	0000	Record ID	6	Α	'RECAPb'
061704	0010	Filler	8		
061704	0020	Total EFT Count	6	N	EFT Records sent or blank
061704	0030	Total Count of ACK Key Records	6	N	Total returns submitted by Transmitter.
061704	0040	ETIN	7	N	ETIN of Transmitter plus 1 blank.
061704	0050	Julian Day of Transmission	3	N	Must match the TRANA Record.
061704	0060	Transmission Sequence	2	N	Daily Transmission Sequence
061704	0070	Total Accepted Returns	6	N	Total Accepted Returns by Transmitter.
061704	0800	Total Duplicated Returns	6	N	Total Duplicated Returns by Transmitter.
061704	0090	Total Rejected Returns	6	N	Total Rejected Returns by Transmitter
061704	0100	Total Number of ACK Error Records	6	N	Total number of ACKR Records created by Transmitter.
061704	0110	IRS Computed Return EFT Count	6	N	Blank
061704	0120	IRS Computed Return Count	6	N	Blank
061704	0130	Total State-Only Return Count	6	N	Blank
061704	0135	Total Accepted State-Only Returns	6	N	Blank
061704	0137	Filler	5		
061704	0140	Acknowledgment File Name	20	AN	GTX Key for Transmitted acknowledgments.
061704		Record Terminus	1		<i>'#'</i>

State Acknowledgments (Outer Recap Record)

New? Field No. Field ID Length Type Description/Value

061704		Byte Count	04	N	'0120'
061704		Start of Record	4	N	"****I
		Sentinel			
061704	0000	Record ID	6	Α	'RECAPb'
061704	0010	Filler	8		
061704	0020	Total EFT Count	6	N	Blank
061704	0030	Total Inner TRANA Count	6	N	Total Number of Transmitters within
		Count			File.
061704	0040	State ETIN	7	N	ETIN of State plus 1
					blank.
061704	0050	Julian Day of	3	N	Must match the
		Transmission			TRANA Record.
061704	0060	Transmission	2	N	Daily Transmission
		Sequence			Sequence
061704	0070	Total Accepted Returns	6	N	Zeroes
061704	0080	Total Duplicated	6	N	Zeroes
001704	0080	Returns	0	14	Zeroes
061704	0090	Total Rejected	6	N	Zeroes
		Returns			
061704	0100	Total Number of	6	N	Zeroes
		ACK Error Records			
061704	0110	IRS Computed	6	N	Zeroes
		Return EFT Count			
061704	0120	IRS Computed	6	N	Zeroes
		Return Count			
061704	0130	Total State-Only	6	N	Zeroes
		Return Count			
061704	0135	Total Accepted	6	N	Zeroes
		State-Only Returns			
061704	0137	Filler	5		
061704	0140	Acknowledgment	20	AN	GTX Key for
		File Name			Transmitted
					acknowledgments.
061704		Record Terminus	1		<i>'#'</i>

End of Acknowledgment Record.

Appendix A

County Code	<u>County</u>	County Code	County
ADAI	ADAIR	JASP	JASPER
ANDR	ANDREW	JEFF	JEFFERSON
ARKA	ARKANSAS	JOHN	JOHNSON
ATCH	ATCHISON	KANS	KANSAS
AUDR	AUDRAIN	KENT	KENTUCKY
BARR	BARRY	KNOX	KNOX
BART	BARTON	LACL	LACLEDE
BATE	BATES	LAFA	LAFAYETTE
BENT	BENTON	LAWR	LAWRENCE
BOLL	BOLLINGER	LEWI	LEWIS
BOON	BOONE	LINC	LINCOLN
BUCH	BUCHANAN	LINN	LINN
BUTL	BUTLER	LIVI	LIVINGSTON
CALD	CALDWELL	MACO	MACON
CALL	CALLAWAY	MADI	MADISON
CAMD	CAMDEN	MARE	MARIES
CAPE	CAPE GIRARDEAU	MARO	MARION
CARR	CARROLL	MCDO	MCDONALD
CART	CARTER	MERC	MERCER
CASS	CASS CEDA CEDAR	MILL	MILLER
CHAR	CHARITON	MISS	MISSISSIPPI
CHRI	CHRISTIAN	MONI	MONITEAU
CLAR	CLARK	MONR	MONROE
CLAY	CLAY	MONT	MONTGOMERY
CLIN	CLINTON	MORG	MORGAN
COLE	COLE	NEBR	NEBRASKA
COOP	COOPER	NEWM	NEW MADRID
CRAW	CRAWFORD	NEWT	NEWTON
DADE	DADE	NODA	NODAWAY
DALL	DALLAS	OKLA	OKLAHOMA
DAVI	DAVIESS	OREG	OREGON
DEKA	DE KALB	OSAG	OSAGE
	DENT	OTHE	OTHER
DENT			
DOUG	DOUGLAS	OZAR	OZARK
DUNK	DUNKLIN	PEMI	PEMISCOT
FRAN	FRANKLIN	PERR	PERRY
GASC	GASCONADE	PETT	PETTIS
GENT	GENTRY	PHEL	PHELPS
GREE	GREENE	PIKE	PIKE
GRUN	GRUNDY	PLAT	PLATTE
HARR	HARRISON	POLK	POLK
HENR	HENRY	PULA	PULASKI
HICK	HICKORY	PUTN	PUTNAM
HOLT	HOLT	RALL	RALLS
HOWA	HOWARD	RAND	RANDOLPH
HOWE	HOWELL	RAY	RAY
ILLI	ILLINOIS	REYN	REYNOLDS
IOWA	IOWA	RIPL	RIPLEY
IRON	IRON	SALI	SALINE
JACK	JACKSON	SCHU	SCHUYLER
JACK	JACKJON	30110	SCHUTLEK

County Code	<u>County</u>
SCOL	SCOTLAND
SCOO	SCOTT
SHAN	SHANNON
SHEL	SHELBY
STCH	ST CHARLES
STCL	ST CLAIR
STFR	ST FRANCOIS
STCT	ST LOUIS CITY*
STCO	ST LOUIS COUNTY*
STGE	STE GENEVIEVE
STOD	STODDARD
STON	STONE
SULL	SULLIVAN
TANE	TANEY
TENN	TENNESSEE
TEXA	TEXAS
VERN	VERNON
WARR	WARREN
WASH	WASHINGTON
WAYN	WAYNE
WEBS	WEBSTER
WORT	WORTH
WRIG	WRIGHT

Appendix B School District Numbers

District Name	Number	<u>District Name</u>	<u>Number</u>
Adair Co. R-I (Novinger)	365	Calhoun R-VIII	059
Adair Co. R-II (Brashear)	045	Callao C-8	061
Adrian R-III	001	Camdenton R-III	062
Advance R-IV	002	Cameron R-I	063
Affton 101	003	Campbell R-II	064
Albany R-III	004	Canton R-V	065
Altenburg 48	005	Cape Girardeau 63	066
Alton R-IV	006	Carl Junction R-I	067
Appleton City R-II	008	Carrollton R-VII	068
Arcadia Valley R-II (Ironton)	000	Cartolitor R-VII Carthage R-IX	069
Ash Grove R-IV	011	Caruthersville 18	070
Atlanta C-3	011	Cass Co. R-V	010
Aurora R-VIII	013	Cassville R-IV	071
Avanua City D. IV	014	Center 58 (Jackson County)	074
Avenue City R-IX Avilla R-XIII	015	Centerville R-I	077
	016	Central R-III (Park Hills)	480
Bakersfield R-IV	017	Centralia R-VI	079
Ballard R-II	018	Chadwick R-I	080
Bayless	019	Chaffee R-II	081
Bell City R-II	020	Charleston R-I	083
Belleview R-III	022	Chilhowee R-IV	084
Belton 124	023	Chillicothe R-II	085
Bernie R-XIII	025	Clark Co. R-I (Kahoka)	230
Bevier C-4	026	Clarksburg C-2	087
Billings R-IV	029	Clarkton C-4	880
Bismarck R-V	030	Clayton	089
Blackwater R-II	031	Clearwater R-I	090
Bloomfield R-XIV	033	Clever R-V	091
Blue Eye R-V	034	Climax Springs R-IV	092
Blue Springs R-IV	035	Clinton	093
Bolivar R-I	037	Clinton Co. R-III (Plattsburg)	397
Boncl R-X	038	Cole Camp R-I	096
Boone Co. R-IV (Hallsville)	186	Cole Co. R-I Russellville	432
Boonville R-I	039	Cole Co. R-II (RFD, Jefferson C	it)097
Bosworth R-V	040	Cole Co. R-V (Eugene)	136
Bowling Green R-I	042	Columbia 93	098
Bradleyville R-I	043	Community R-VI	099
Branson R-IV	044	Concordia R-II	101
Braymer C-4	046	Cooper Co. R-IV (Bunceton)	054
Breckenridge R-I	047	Cooter R-IV	103
Brentwood	048	Couch R-I	104
Bronaugh R-VII	049	Cowgill R-VI	105
Brookfield R-III	050	Craig R-III	106
Brunswick R-II	052	Crane R-III	107
Buchanan Co. R-IV (DeKalb)	115	Crawford Co. R-II (Cuba)	108
Bucklin R-II	053	Crawford Co. R-I (Bourbon)	041
Bunker R-III	055	Crocker R-II	109
Butler R-V	056	Crystal City 47	110
Cabool R-IV	057	Dadeville R-II	111
Cainsville R-I	058	Dallas Co. R-I (Buffalo)	112
Jan	000	Danas So. It I (Danais)	

District Name				
DeSoto 73	<u>District Name</u>	<u>Number</u>	·	
Delta C-7 (Deering) 385 Grain Valley R-V 173 Delta R-V 116 Grandview C-4 (Jackson Co.) 174 Dent-Phelps R-III (RFD, Salem) 117 Grandview R-II (Jefferson Co.) 175 Dexter R-XI 118 Green City R-I 177 Dixon R-I 120 Green Forest R-II (Rogersville) 277 Doriphan R-I 121 Green Ridge R-WIII 178 Dora R-III 122 Green Ridge R-WIII 179 Dora R-III 122 Green Ridge R-WIII 179 Dorak R-III 122 Greenville R-II 180 Drexel R-IV 123 Greenville R-II 181 Durklin R-V (Jefferson Co.) 124 Grundy Co. R-V (Galt) 182 East Buchanan Co. C-I (Gower) 125 Hale R-I 181 184 East Euchanan Co. C-I (Gower) 125 Hale R-I 184 182 East Lynne 40 127 Hamilton R-II 185 East Lynne 40 127 Hamilton R-II 185 East Prairie R-II 129 Hannibal 60 1			<u> </u>	
Delta R-V				
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